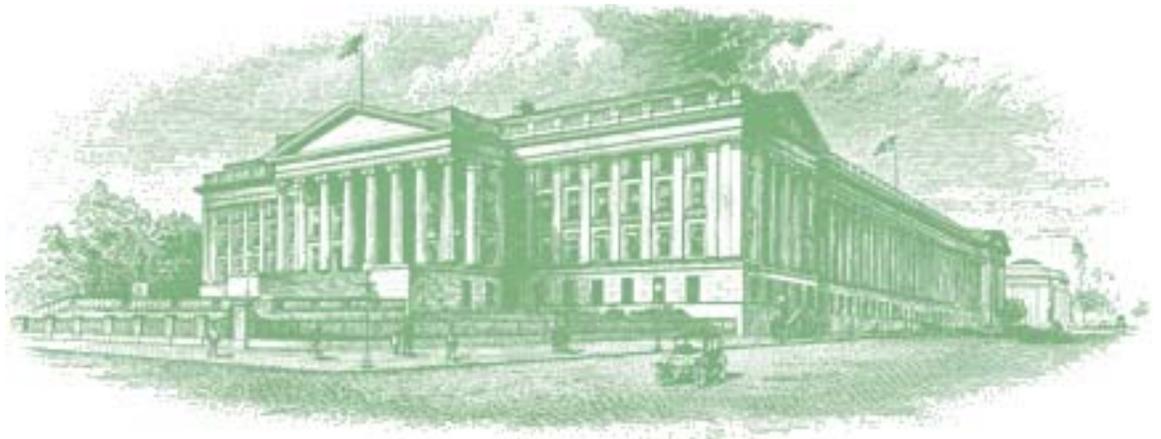




# Audit Report



OIG-07-013

Audit of the Department of the Treasury's Special-Purpose  
Financial Statements for Fiscal Years 2006 and 2005

November 17, 2006

Office of  
Inspector General

Department of the Treasury

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DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

November 17, 2006

**MEMORANDUM FOR FAYE McCREARY, DIRECTOR  
FINANCIAL REPORTS DIVISION  
FINANCIAL MANAGEMENT SERVICE**

**LYNDA DOWNING, ASSISTANT DIRECTOR  
FINANCIAL MANAGEMENT AND ASSURANCE  
GOVERNMENT ACCOUNTABILITY OFFICE**

**DANNY WERFEL, DEPUTY CONTROLLER  
OFFICE OF MANAGEMENT AND BUDGET**

**FROM:** Michael Fitzgerald   
Acting Deputy Assistant Inspector General  
for Financial Management and Information  
Technology Audits

**SUBJECT:** Audit of the Department of the Treasury's Special-Purpose  
Financial Statements for Fiscal Years 2006 and 2005

I am pleased to transmit the attached audited Department of the Treasury (Department) special-purpose financial statements for fiscal years 2006 and 2005. We contracted with the independent certified public accounting firm KPMG LLP to audit the Department's special-purpose financial statements as of September 30, 2006 and 2005 and for the years then ended. The contract required that the audit be performed in accordance with generally accepted government auditing standards and Office of Management and Budget Bulletin No. 06-03, *Audit Requirements for Federal Financial Statements*.

KPMG LLP issued an Independent Auditors' Report on Special-Purpose Financial Statements, which is incorporated in the attachment.

In its audit, KPMG LLP found:

- that the special-purpose financial statements were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of Chapter 4700 of the Department's *Treasury Financial Manual (TFM)*.

- no matters involving internal control over the financial reporting for the special-purpose financial statements that are considered material weaknesses, and
- no instances of reportable noncompliance with the *TFM*.

In connection with the contract, we reviewed KPMG LLP's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the special-purpose financial statements or conclusions about the effectiveness of internal control over the financial reporting or compliance with the *TFM*. KPMG LLP is responsible for the attached auditors' report dated November 16, 2006 and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with generally accepted government auditing standards.

Should you have any questions, please contact me at (202) 927-5789.

Attachment

**SECTION I**

**INDEPENDENT AUDITORS' REPORT ON  
SPECIAL PURPOSE FINANCIAL STATEMENTS**

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**KPMG LLP**  
2001 M Street, NW  
Washington, DC 20036

## Independent Auditors' Report on Special-Purpose Financial Statements

Inspector General  
United States Department of the Treasury

We have audited the accompanying Closing Package Financial Statement Reports – Balance Sheets of the U.S. Department of the Treasury (Department) as of September 30, 2006 and 2005; the related Closing Package Financial Statement Reports – Statements of Net Cost and Statements of Changes in Net Position, and the accompanying Financial Report (FR) All Notes Report (except for Section F in FR All Notes Report Note 16, Section A in FR All Notes Report Note 25, and Sections A and B in FR All Notes Report Note 26) for the years then ended; the accompanying Additional Note 27; the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2006; and the related Trading Partner Summary Note Report – Statement of Net Cost and Statement of Changes in Net Position for the year ended September 30, 2006 (hereinafter collectively referred to as the special-purpose financial statements). We did not audit the amounts and other information included in the special-purpose financial statements related to the Internal Revenue Service (IRS), a component entity of the Department. The financial statements of the IRS were audited by another auditor whose report has been provided to us. Our opinion on the special-purpose financial statements, insofar as it relates to the fiscal year 2006 and 2005 amounts and other information included from the financial statements of the IRS, is based solely on the report of the other auditor. These special-purpose financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits and the report of the other auditor.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 06-03, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 06-03 require that we plan and perform the audits to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements and assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements have been prepared for the purpose of complying with the requirements of Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM), as described in Additional Note 27, solely for the purpose of



providing financial information to the Department of the Treasury and the U.S. Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the Department's consolidated financial statements.

In accordance with *TFM Chapter 4700*, the Department prepared FR All Notes Report Notes 1 through 26, except for FR All Notes Report Note 21, which is not applicable to the Department. The Department included Additional Note 27, to disclose other data not contained in the special-purpose financial statements, but which is necessary to make the special-purpose financial statements more informative.

In our opinion, based on our audits and the report of the other auditor, the special-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Department as of September 30, 2006 and 2005, and its net costs and changes in net position for the years then ended in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of *TFM Chapter 4700*, as described in Additional Note 27.

As discussed in Additional Note 27 to the special-purpose financial statements, the Department changed its method of reporting earmarked funds in fiscal year 2006 to adopt the provisions of the Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards No. 27, *Identifying and Reporting Earmarked Funds*.

The accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2005 and the related Trading Partner Summary Note Report – Statements of Net Cost and Statements of Changes in Net Position for the year then ended, were not audited by us and, accordingly, we do not express an opinion on them.

The Department also prepared All Other Data Report Nos. 1 through 16, except for All Other Data Report Nos. 5 through 9, and 15, which were not applicable to the Department.

The information included in Section F in FR All Notes Report Note 16, Section A of FR All Notes Report Note 25, Sections A and B of FR All Notes Report Note 26, and All Other Data Report Nos. 1 through 4, 10 through 14, and 16 are presented for the purpose of additional analysis and is not a required part of the special-purpose financial statements, but is supplementary information required by U.S. generally accepted accounting principles and the *TFM Chapter 4700*. We or the other auditor have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information. However, we did not audit this supplementary information, and accordingly, we express no opinion on it.

The information in the sections entitled "Threshold" in FR All Notes Report Notes 2, 3, 4, 6, 7, 9, 15, and 19; the information in the Reclassification Journal Voucher Report by Line Item – Balance Sheets; the information in the Reclassification Journal Voucher Report by Line Item – Statements of Net Cost, Changes in Net Position, and Custodial Activity are presented for purposes of additional analysis and are not a required part of the special-purpose financial statements. This information has not been subjected to the auditing procedures applied in the audits of the special-purpose financial statements and, accordingly, we express no opinion on it.



The *TFM Chapter 4700* requires agencies to use the Government-wide Financial Reporting System to input certain data as described in Additional Note 27. Except as discussed in this report, we express no opinion on information maintained in that system.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 06-03, we have also issued a combined auditors' report dated November 13, 2006 which presents our opinion on the Department's consolidated financial statements; our consideration of the Department's internal controls over financial reporting, and performance measures; and the results of our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters that are required to be reported under *Government Auditing Standards*. That report is an integral part of the audits of the consolidated balance sheets of the Department as of September 30, 2006 and 2005, and the related consolidated statements of net cost, changes in net position, and financing, the combined statements of budgetary resources, and the statements of custodial activity (collectively referred to as consolidated financial statements) for the years then ended, performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 06-03, and should be read in conjunction with this report in considering the results of our audits of the special-purpose financial statements. Our auditor's report dated November 13, 2006 on the consolidated financial statements of the Department disclosed the following material weakness, reportable conditions, and compliance and other matters:

#### ***Material Weakness***

- Financial Management Practices at the IRS

#### ***Other Reportable Conditions***

- Electronic Data Processing Controls and Information Security Programs Over Financial Systems.
- Controls Over Transactions and Balances Related to the International Assistance Programs

#### ***Compliance and Other Matters***

##### *Compliance*

- Noncompliance with *Internal Revenue Code* Section 6325
- Substantial Noncompliance with *Federal Information Security Management Act of 2002*
- Substantial Noncompliance with *Federal Financial Management Improvement Act of 1996*

##### *Other Matters*

- Potential *Competition in Contracting Act* and *Antideficiency* Violations

Management is responsible for establishing and maintaining effective internal control. In planning and performing our audit of the fiscal year 2006 special-purpose financial statements, we also considered the Department's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the special-purpose financial statements and its compliance with *TFM Chapter 4700* and not to provide an



opinion on the Department's internal control over financial reporting. Consequently, we do not provide an opinion thereon.

Our consideration of internal control over financial reporting for the fiscal year 2006 special-purpose financial statements would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses under standards issued by the American Institute of Certified Public Accountants. Material weaknesses are reportable conditions in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud, in amounts that would be material in relation to the special-purpose financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Because of inherent limitations in internal control, misstatements due to error or fraud may nevertheless occur and not be detected.

In our fiscal year 2006 audit, we noted no matters involving the internal control over financial reporting and its operation for the special-purpose financial statements that we consider to be material weaknesses.

Management is responsible for complying with laws, regulations (including *TFM Chapter 4700*), contracts and grant agreements applicable to the Department. As part of obtaining reasonable assurance about whether the Department's fiscal year 2006 special-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions or on compliance with *TFM Chapter 4700* requirements was not an objective of our fiscal year 2006 audit of the special-purpose financial statements and, accordingly, we do not express such an opinion.

The results of our tests of compliance with *TFM Chapter 4700* disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 06-03.

This report is intended solely for the information and use of the Department's management, the Department's Office of Inspector General, OMB, and GAO, in connection with the preparation and audit of the *Financial Report of the U.S. Government*, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

November 16, 2006

**SECTION II**

**DEPARTMENT OF THE TREASURY'S  
SPECIAL-PURPOSE FINANCIAL STATEMENTS  
FOR FISCAL YEARS 2006 AND 2005**

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**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Entity:** 2000-Department of the Treasury

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Reported In:** MILLIONS

**Decimal:** ZERO

**Statement:** BALANCE SHEET

Amounts presented as debits and credits(-)

	<b>2006-SEPTEMBER</b>	<b>2005-SEPTEMBER</b>	<b>Previously Reported</b>
Assets:			
Non-Federal			
Cash and Other Monetary Assets	81,496	71,703	71,703
Accounts and Taxes Receivable	22,041	21,485	21,485
Loans Receivable	288	670	670
Inventory and Related Property	389	468	468
Property, Plant and Equipment	2,182	2,398	2,398
Securities and Investments	9,325	9,404	9,404
Other Assets	5,510	5,486	5,486
Total Non-Federal Assets	121,231	111,614	111,614
Federal			
Fund Balance with Treasury	71,153	66,334	66,334
Federal Investments	0	0	0
Accounts Receivable	483	626	626
Interest Receivable	1,971	1,463	1,463
Loans Receivable	252,867	236,214	236,214
Transfers Receivable	0	0	0
Benefit Program Contributions Receivable	0	0	0
Advances to Others and Prepayments	78	40	40
Other Assets (without reciprocals)	8,540,195	7,978,081	7,978,081
Total Federal Assets	8,866,747	8,282,758	8,282,758
Total Assets	8,987,978	8,394,372	8,394,372
Liabilities			

**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Entity:** 2000-Department of the Treasury

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Reported In:** MILLIONS

**Decimal:** ZERO

**Statement:** BALANCE SHEET

Amounts presented as debits and credits(-)

	<b>2006-SEPTEMBER</b>	<b>2005-SEPTEMBER</b>	<b>Previously Reported</b>
Non-Federal			
Accounts Payable	(704)	(495)	(495)
Federal Debt Securities Held by the Public	(4,844,074)	(4,600,668)	(4,600,668)
Federal Employee and Veteran Benefits Payable	(635)	(684)	(684)
Environmental and Disposal Liabilities	0	0	0
Benefits Due and Payable	0	0	0
Loan Guarantee Liabilities	0	(555)	(555)
Insurance Programs	(13)	(12)	(12)
Other Liabilities	(33,704)	(33,608)	(33,608)
Total Non-Federal Liabilities	(4,879,130)	(4,636,022)	(4,636,022)
Federal			
Accounts Payable	(92)	(211)	(211)
Federal Debt	(3,641,439)	(3,325,707)	(3,325,707)
Interest Payable	(45,842)	(43,362)	(43,362)
Loans Payable	0	0	0
Transfers Payable	0	0	0
Benefit Program Contributions Payable	(176)	(171)	(171)
Advances from Others and Deferred Credits	(36)	(42)	(42)
Other Liabilities (without reciprocals)	(306,349)	(273,549)	(273,549)
Total Federal Liabilities	(3,993,934)	(3,643,042)	(3,643,042)

**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Entity:** 2000-Department of the Treasury

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Reported In:** MILLIONS

**Decimal:** ZERO

**Statement:** BALANCE SHEET

Amounts presented as debits and credits(-)

	<b>2006-SEPTEMBER</b>	<b>2005-SEPTEMBER</b>	<b>Previously Reported</b>
Total Liabilities	(8,873,064)	(8,279,064)	(8,279,064)
Net Position			
Net Position-Earmarked Funds and General Government	0	(115,308)	0
Net Position-General Government	(83,098)	0	0
Net Position-Earmarked Funds	(31,816)	0	(115,308)
Total Net Position	(114,914)	(115,308)	(115,308)
Total Liabilities and Net Position	(8,987,978)	(8,394,372)	(8,394,372)

**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Entity:** 2000-Department of the Treasury

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Reported In:** MILLIONS

**Decimal:** ZERO

**Statement:** STATEMENT OF NET COST

Amounts presented as debits and credits(-)

	<b>2006-SEPTEMBER</b>	<b>2005-SEPTEMBER</b>	<b>Previously Reported</b>
Gross Cost:			
Non-Federal Gross Cost	19,607	19,419	19,419
Interest on Debt Held by the Public	221,527	181,166	181,166
Total Non-Federal Gross Cost	241,134	200,585	200,585
Federal Gross Cost			
Benefit Program Costs	1,708	1,659	1,659
Imputed Costs	733	722	722
Buy/Sell Costs	1,625	1,455	2,069
Federal Securities Interest Expense	182,584	173,790	173,790
Borrowing and Other Interest Expense	5,437	4,650	4,650
Borrowing Losses	0	0	0
I Other Costs (without reciprocals)	0	0	(614)
Total Federal Gross Cost	192,087	182,276	182,276
Department Total Gross Cost	433,221	382,861	382,861
Earned Revenue			
Non-Federal Earned Revenue	(4,136)	(3,136)	(3,136)
Federal Earned Revenue			
Benefit Program Revenue (exchange)	0	0	0
Buy/Sell Revenue	(712)	(972)	(972)
Federal Securities Interest Revenue (exchange)	0	0	0

I = Inactive

**U.S Department of the Treasury  
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**GF003-Closing Package Financial Statement Reports**

**Entity:** 2000-Department of the Treasury

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Reported In:** MILLIONS

**Decimal:** ZERO

**Statement:** STATEMENT OF NET COST

Amounts presented as debits and credits(-)

	<b>2006-SEPTEMBER</b>	<b>2005-SEPTEMBER</b>	<b>Previously Reported</b>
Borrowing and Other Interest Revenue (Exchange)	(14,526)	(13,910)	(13,910)
Borrowings Gains	(12)	(15)	(15)
Other Revenue (without reciprocals)	0	41	41
Total Federal Earned Revenue	(15,250)	(14,856)	(14,856)
Department Total Earned Revenue	(19,386)	(17,992)	(17,992)
Net Cost	413,835	364,869	364,869

**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Entity:** 2000-Department of the Treasury

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Reported In:** MILLIONS

**Decimal:** ZERO

**Statement:** STATEMENT OF CHANGES IN NET POSITION

Amounts presented as debits and credits(-)

	<b>2006-SEPTEMBER</b>	<b>2005-SEPTEMBER</b>	<b>Previously Reported</b>
Beginning Net Position	(115,308)	(113,158)	(113,158)
Non-Federal Prior Period Adjustments (Not Restated)	0	(48)	(48)
Federal Prior Period Adjustments (Not Restated)	0	0	0
Adjusted Beginning Net Position Balance	(115,308)	(113,206)	(113,206)
Non-Federal Nonexchange Revenue			
Individual Income Tax and Tax Withholdings	(1,789,023)	(1,634,668)	(1,634,668)
Corporation Income Taxes	(349,963)	(271,774)	(271,774)
Unemployment Taxes	(7,390)	(6,830)	(6,830)
Excise Taxes	(71,704)	(70,553)	(70,553)
Estate and Gift Taxes	(27,408)	(24,722)	(24,722)
Custom Duties	0	0	0
Other Taxes and Receipts	(37,784)	(27,275)	(27,275)
Miscellaneous Earned Revenue	(1)	(42)	(42)
Total Non-Federal Nonexchange Revenue	(2,283,273)	(2,035,864)	(2,035,864)
Federal Nonexchange Revenue			
Federal Securities Interest Revenue	0	0	0
Borrowing and other interest revenue	0	0	0
Benefit Program Revenue	0	0	0

**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Entity:** 2000-Department of the Treasury

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Reported In:** MILLIONS

**Decimal:** ZERO

**Statement:** STATEMENT OF CHANGES IN NET POSITION

Amounts presented as debits and credits(-)

	<b>2006-SEPTEMBER</b>	<b>2005-SEPTEMBER</b>	<b>Previously Reported</b>
(nonexchange)			
Other taxes and receipts	0	0	0
Total Federal Nonexchange Revenue	0	0	0
 Budgetary Financing Sources:			
Appropriations Received	(417,766)	(369,312)	(369,312)
Unexpended Appropriations transferred in	(14)	(415)	(415)
Unexpended Appropriations transferred out	0	1,009	1,009
Other Adjustments (recissions, etc.)	278	367	367
I Appropriations Used	0	0	0
Appropriation transfers-in	0	0	0
Appropriation transfers-out	28	0	0
Other Financing Sources	2,288,014	2,037,833	2,037,833
Total Budgetary Financing Sources	1,870,540	1,669,482	1,669,482
 Other Financing Sources:			
Transfers-in Without Reimbursement	(1)	(2)	(2)
Transfers-out Without Reimbursement	25	135	135
Imputed Financing Source	(732)	(722)	(722)
Total Other Financing Sources	(708)	(589)	(589)

**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Entity:** 2000-Department of the Treasury

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Reported In:** MILLIONS

**Decimal:** ZERO

**Statement:** STATEMENT OF CHANGES IN NET POSITION

Amounts presented as debits and credits(-)

	<b>2006-SEPTEMBER</b>	<b>2005-SEPTEMBER</b>	<b>Previously Reported</b>
Net Cost	413,835	364,869	364,869
Ending Net Position Balance	(114,914)	(115,308)	(115,308)

**U.S.Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

11/16/2006

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Accounts Receivable	A	D	483	626
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	14	12	12	0
1300	Department of Commerce	1	0	0	0
1400	Department of the Interior	55	80	80	0
1500	Department of Justice	1	3	3	0
1601	Department of Labor	1	1	1	0
1800	United States Postal Service	1	1	1	0
1900	Department of State	1	3	3	0
2800	Social Security Administration	3	3	3	0
3600	Department of Veteran Affairs	56	36	36	0
4700	General Services Administration	101	144	144	0
5100	Federal Deposit Insurance Corporation	1	1	1	0
6800	Environmental Protection Agency	22	22	22	0
6900	Department of Transportation	2	1	1	0
7000	Department of Homeland Security	15	9	9	0
7200	Agency for International Development	10	3	3	0
7300	Small Business Administration	0	1	1	0
7500	Department of Health and Human Services	48	28	28	0
8600	Department of Housing and Urban Development	2	1	1	0

\* I = Inactive

**U.S.Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

11/16/2006

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

8900 Department of Energy	5	54	54	0
9500 Independent and Other Agencies	3	3	3	0
9999 Unidentified	1	1	1	0
DE00 Department of Defense	140	219	219	0
<b>Total</b>	483	626	626	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Advances to Others and Prepayments	A	D	78	40
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1400	Department of the Interior	60	26	26	0
1500	Department of Justice	3	5	5	0
1800	United States Postal Service	1	0	0	0
4700	General Services Administration	6	1	1	0
6800	Environmental Protection Agency	0	1	1	0
7300	Small Business Administration	3	1	1	0
9500	Independent and Other Agencies	3	4	4	0
DE00	Department of Defense	2	2	2	0

\* I = Inactive

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

11/16/2006

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

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<b>Total</b>	78	40	40	0
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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Interest Receivable	A	D	1,971	1,463
			<b>Variance:</b>	0	0

TP	Trading Partner Name	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER	FY 2005- SEPTEMBER Prev. Rpt.	FY 2005- SEPTEMBER Line item chgs.
1200	Department of Agriculture	708	324	324	0
1400	Department of the Interior	663	823	823	0
3600	Department of Veteran Affairs	0	(3)	(3)	0
4700	General Services Administration	39	39	39	0
6000	Railroad Retirement Board	72	69	69	0
6400	Tennessee Valley Authority	1	1	1	0
6900	Department of Transportation	5	3	3	0
7000	Department of Homeland Security	354	3	3	0
7200	Agency for International Development	0	1	1	0

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7300	Small Business Administration	1	1	1	0
8600	Department of Housing and Urban Development	107	163	163	0
8900	Department of Energy	3	13	13	0
9100	Department of Education	2	1	1	0
9500	Independent and Other Agencies	13	19	19	0
DE00	Department of Defense	3	6	6	0
	<b>Total</b>	1,971	1,463	1,463	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Loans Receivable	A	D	252,867	236,214
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	83,044	83,191	83,191	0
1300	Department of Commerce	422	358	358	0
1400	Department of the Interior	394	398	398	0
1500	Department of Justice	20	20	20	0
1601	Department of Labor	9,632	9,186	9,186	0

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1800	United States Postal Service	2,100	0	0	0
1900	Department of State	1	1	1	0
2700	Federal Communications Commission	449	1,274	1,274	0
3300	Smithsonian Institution	0	20	20	0
3600	Department of Veteran Affairs	982	2,193	2,193	0
4700	General Services Administration	2,192	2,201	2,201	0
6000	Railroad Retirement Board	2,958	2,973	2,973	0
6800	Environmental Protection Agency	19	22	22	0
6900	Department of Transportation	834	950	950	0
7000	Department of Homeland Security	17,092	226	226	0
7200	Agency for International Development	474	422	422	0
7300	Small Business Administration	9,330	7,735	7,735	0
8300	Export-Import Bank of the United States	4,911	5,848	5,848	0
8600	Department of Housing and Urban Development	7,142	8,759	8,759	0
8900	Department of Energy	2,482	2,777	2,777	0
9100	Department of Education	105,678	104,597	104,597	0
9500	Independent and Other Agencies	2,332	2,602	2,602	0
DE00	Department of Defense	379	461	461	0
	<b>Total</b>	252,867	236,214	236,214	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Other Assets (without reciprocals)	A	D	8,540,195	7,978,081
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
9900	Treasury General Fund	8,540,195	7,978,081	7,978,081	0
	<b>Total</b>	8,540,195	7,978,081	7,978,081	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Accounts Payable	L	C	92	211
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1500	Department of Justice	4	3	3	0
1601	Department of Labor	16	17	17	0
1800	United States Postal Service	0	3	3	0
1900	Department of State	22	17	17	0
2400	Office of Personnel Management	1	0	0	0
3600	Department of Veteran Affairs	1	1	1	0
4700	General Services Administration	18	9	9	0
7000	Department of Homeland Security	14	11	11	0

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7500	Department of Health and Human Services	11	12	12	0
9100	Department of Education	4	3	3	0
9500	Independent and Other Agencies	4	4	4	0
9900	Treasury General Fund	0	129	129	0
9999	Unidentified	(4)	1	1	0
DE00	Department of Defense	1	1	1	0
	<b>Total</b>	(92)	(211)	(211)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Advances from Others and Deferred Credits	L	C	36	42
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER Prev. Rpt.</b>	<b>FY 2005-SEPTEMBER Line item chgs.</b>
1500	Department of Justice	10	12	12	0
1800	United States Postal Service	0	3	3	0
1900	Department of State	3	5	5	0
4700	General Services Administration	1	1	1	0
7000	Department of Homeland Security	8	11	11	0

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7200 Agency for International Development	10	6	6	0
8600 Department of Housing and Urban Development	2	1	1	0
9500 Independent and Other Agencies	2	2	2	0
DE00 Department of Defense	0	1	1	0
<b>Total</b>	(36)	(42)	(42)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Benefit Program Contributions Payable	L	C	176	171
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1601	Department of Labor	117	114	114	0
2400	Office of Personnel Management	45	43	43	0
9900	Treasury General Fund	14	14	14	0
	<b>Total</b>	(176)	(171)	(171)	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Federal Debt	L	C	3,641,439	3,325,707
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	82	70	70	0
1400	Department of the Interior	8,670	7,359	7,359	0
1500	Department of Justice	1,246	1,039	1,039	0
1601	Department of Labor	66,455	55,002	55,002	0
1602	PENSION BENEFIT GUARANTY CORPORATION	15,150	16,464	16,464	0
1800	United States Postal Service	4,232	1,218	1,218	0
1900	Department of State	13,910	13,389	13,389	0
2400	Office of Personnel Management	735,801	702,745	702,745	0
2500	National Credit Union Administration	6,765	6,498	6,498	0
2700	Federal Communications Commission	4,418	3,905	3,905	0
2800	Social Security Administration	1,995,307	1,809,422	1,809,422	0
3600	Department of Veteran Affairs	12,683	13,083	13,083	0
5100	Federal Deposit Insurance Corporation	51,640	49,978	49,978	0
6000	Railroad Retirement Board	1,893	2,091	2,091	0
6800	Environmental Protection Agency	5,328	4,778	4,778	0
6900	Department of Transportation	19,625	18,883	18,883	0
7000	Department of Homeland Security	634	738	738	0
7500	Department of Health and Human Services	337,665	296,679	296,679	0

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7802	Farm Credit System Insurance Corporation	2,107	1,990	1,990	0
8000	National Aeronautics and Space Administration	17	17	17	0
8600	Department of Housing and Urban Development	30,170	30,406	30,406	0
8900	Department of Energy	25,050	23,738	23,738	0
9500	Independent and Other Agencies	7,173	6,802	6,802	0
DE00	Department of Defense	295,418	259,413	259,413	0
	<b>Total</b>	<b>(3,641,439)</b>	<b>(3,325,707)</b>	<b>(3,325,707)</b>	<b>0</b>

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Interest Payable	L	C	45,842	43,362
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER Prev. Rpt.</b>	<b>FY 2005-SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	1	0	0	0
1400	Department of the Interior	44	32	32	0
1500	Department of Justice	2	1	1	0
1601	Department of Labor	745	637	637	0

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1602 PENSION BENEFIT GUARANTY CORPORATION	15	182	182	0
1800 United States Postal Service	1	0	0	0
1900 Department of State	192	190	190	0
2400 Office of Personnel Management	9,541	9,306	9,306	0
2500 National Credit Union Administration	55	40	40	0
2700 Federal Communications Commission	11	0	0	0
2800 Social Security Administration	25,630	23,472	23,472	0
3600 Department of Veteran Affairs	191	202	202	0
5100 Federal Deposit Insurance Corporation	681	757	757	0
6000 Railroad Retirement Board	11	11	11	0
6800 Environmental Protection Agency	39	33	33	0
6900 Department of Transportation	85	91	91	0
7000 Department of Homeland Security	4	5	5	0
7500 Department of Health and Human Services	4,310	3,984	3,984	0
7802 Farm Credit System Insurance Corporation	17	22	22	0
8600 Department of Housing and Urban Development	255	309	309	0
8900 Department of Energy	115	96	96	0
9500 Independent and Other Agencies	68	63	63	0
DE00 Department of Defense	3,829	3,929	3,929	0

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<b>Total</b>	(45,842)	(43,362)	(43,362)	0
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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
BS	Other Liabilities (without reciprocals)	L	C	306,349	273,549
			<b>Variance:</b>	0	0

TP	Trading Partner Name	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER	FY 2005- SEPTEMBER Prev. Rpt.	FY 2005- SEPTEMBER Line item chgs.
1400	Department of the Interior	1	1	1	0
4700	General Services Administration	(2)	0	0	0
7000	Department of Homeland Security	(1)	0	0	0
9500	Independent and Other Agencies	(1)	(3)	(3)	0
9900	Treasury General Fund	306,352	273,551	273,551	0
9999	Unidentified	(1)	(1)	(1)	0
DE00	Department of Defense	1	1	1	0
	<b>Total</b>	(306,349)	(273,549)	(273,549)	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
NCS	Benefit Program Costs	GC	D	1,708	1,659
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1601	Department of Labor	99	100	100	0
2400	Office of Personnel Management	1,230	1,190	1,190	0
6900	Department of Transportation	1	1	1	0
9900	Treasury General Fund	378	368	368	0
	<b>Total</b>	1,708	1,659	1,659	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
NCS	Borrowing and Other Interest Revenue (Exchange)	ER	C	14,526	13,910
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	4,429	4,165	4,165	0
1300	Department of Commerce	21	22	22	0
1400	Department of the Interior	9	11	11	0
1601	Department of Labor	695	675	675	0
2700	Federal Communications Commission	98	269	269	0

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3600	Department of Veteran Affairs	102	241	241	0
4700	General Services Administration	148	148	148	0
6000	Railroad Retirement Board	173	164	164	0
6400	Tennessee Valley Authority	5	0	0	0
6800	Environmental Protection Agency	1	2	2	0
6900	Department of Transportation	45	39	39	0
7000	Department of Homeland Security	533	4	4	0
7200	Agency for International Development	24	22	22	0
7300	Small Business Administration	537	547	547	0
8300	Export-Import Bank of the United States	317	381	381	0
8600	Department of Housing and Urban Development	567	687	687	0
8900	Department of Energy	81	97	97	0
9100	Department of Education	6,519	6,185	6,185	0
9500	Independent and Other Agencies	191	213	213	0
DE00	Department of Defense	31	38	38	0
	<b>Total</b>	(14,526)	(13,910)	(13,910)	0

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NCS	Borrowings Gains	ER	C	12	15
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	4	13	13	0
4700	General Services Administration	0	2	2	0
DE00	Department of Defense	8	0	0	0
	<b>Total</b>	(12)	(15)	(15)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
NCS	Buy/Sell Revenue	ER	C	712	972
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	13	13	13	0
1300	Department of Commerce	5	5	5	0
1400	Department of the Interior	6	11	11	0
1500	Department of Justice	34	91	91	0
1601	Department of Labor	3	3	3	0
1800	United States Postal Service	3	17	17	0

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1900	Department of State	7	7	7	0
2400	Office of Personnel Management	2	2	2	0
2800	Social Security Administration	98	99	99	0
3600	Department of Veteran Affairs	25	25	25	0
4700	General Services Administration	3	3	3	0
4900	National Science Foundation	1	0	0	0
5000	Securities and Exchange Commission	2	4	4	0
5100	Federal Deposit Insurance Corporation	5	4	4	0
6000	Railroad Retirement Board	1	1	1	0
6400	Tennessee Valley Authority	0	1	1	0
6800	Environmental Protection Agency	2	1	1	0
6900	Department of Transportation	1	6	6	0
7000	Department of Homeland Security	46	57	57	0
7200	Agency for International Development	34	29	29	0
7300	Small Business Administration	1	0	0	0
7500	Department of Health and Human Services	108	86	86	0
8000	National Aeronautics and Space Administration	1	2	2	0
8600	Department of Housing and Urban Development	12	11	11	0
8900	Department of Energy	1	3	3	0
9100	Department of Education	1	1	1	0

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9500 Independent and Other Agencies	22	17	17	0
DE00 Department of Defense	275	473	473	0
<b>Total</b>	(712)	(972)	(972)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
NCS	Other Revenue (without reciprocals)	ER	C	0	(41)
			<b>Variance:</b>	0	0

<u>TP</u>	<u>Trading Partner Name</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>	<u>FY 2005- SEPTEMBER Prev. Rpt.</u>	<u>FY 2005- SEPTEMBER Line item chgs.</u>
9900	Treasury General Fund	0	(41)	(41)	0
	<b>Total</b>	0	41	41	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
NCS	Borrowing and Other Interest Expense	GC	D	5,437	4,650
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	818	913	913	0
1300	Department of Commerce	6	9	9	0
1400	Department of the Interior	6	6	6	0
2700	Federal Communications Commission	53	102	102	0
3600	Department of Veteran Affairs	256	316	316	0
6900	Department of Transportation	29	24	24	0
7000	Department of Homeland Security	6	0	0	0
7200	Agency for International Development	77	55	55	0
7300	Small Business Administration	379	445	445	0
7500	Department of Health and Human Services	9	11	11	0
8300	Export-Import Bank of the United States	149	181	181	0
8600	Department of Housing and Urban Development	546	466	466	0
9100	Department of Education	3,035	2,042	2,042	0
9500	Independent and Other Agencies	64	77	77	0
DE00	Department of Defense	4	3	3	0
	<b>Total</b>	5,437	4,650	4,650	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
NCS	Buy/Sell Costs	GC	D	1,625	1,455
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	137	(236)	378	(614)
1300	Department of Commerce	4	3	3	0
1400	Department of the Interior	9	2	2	0
1500	Department of Justice	13	25	25	0
1601	Department of Labor	22	12	12	0
1800	United States Postal Service	254	250	250	0
1900	Department of State	14	15	15	0
2400	Office of Personnel Management	42	19	19	0
3600	Department of Veteran Affairs	0	2	2	0
4700	General Services Administration	809	827	827	0
6800	Environmental Protection Agency	1	0	0	0
6900	Department of Transportation	22	21	21	0
7000	Department of Homeland Security	130	88	88	0
7200	Agency for International Development	22	222	222	0
7500	Department of Health and Human Services	19	25	25	0
8300	Export-Import Bank of the United States	0	46	46	0
8900	Department of Energy	3	3	3	0
9500	Independent and Other Agencies	117	114	114	0

\* I = Inactive

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DE00 Department of Defense	7	17	17	0
<b>Total</b>	1,625	1,455	2,069	(614)

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
NCS	Federal Securities Interest Expense	GC	D	182,584	173,790
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	6	3	3	0
1400	Department of the Interior	329	209	209	0
1500	Department of Justice	54	24	24	0
1601	Department of Labor	2,776	2,548	2,548	0
1602	PENSION BENEFIT GUARANTY CORPORATION	(348)	1,992	1,992	0
1800	United States Postal Service	140	59	59	0
1900	Department of State	767	768	768	0
2400	Office of Personnel Management	38,396	37,871	37,871	0
2500	National Credit Union Administration	245	156	156	0

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2700	Federal Communications Commission	235	148	148	0
2800	Social Security Administration	99,315	92,994	92,994	0
3600	Department of Veteran Affairs	791	842	842	0
5100	Federal Deposit Insurance Corporation	2,588	2,299	2,299	0
6000	Railroad Retirement Board	86	72	72	0
6400	Tennessee Valley Authority	0	1	1	0
6800	Environmental Protection Agency	207	131	131	0
6900	Department of Transportation	509	453	453	0
7000	Department of Homeland Security	27	25	25	0
7500	Department of Health and Human Services	17,228	16,558	16,558	0
7802	Farm Credit System Insurance Corporation	85	84	84	0
8000	National Aeronautics and Space Administration	1	1	1	0
8600	Department of Housing and Urban Development	1,527	1,489	1,489	0
8900	Department of Energy	693	1,592	1,592	0
9500	Independent and Other Agencies	316	276	276	0
DE00	Department of Defense	16,611	13,195	13,195	0
	<b>Total</b>	182,584	173,790	173,790	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
NCS	Imputed Costs	GC	D	733	722
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
2400	Office of Personnel Management	733	722	722	0
	<b>Total</b>	733	722	722	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
NCS	I Other Costs (without reciprocals)	GC	D	0	0
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	0	0	(614)	614
	<b>Total</b>	0	0	(614)	614

\* I = Inactive

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
SCNP	Other Financing Sources	F	C	(5,619)	(2,969)
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
9500	Independent and Other Agencies	(70)	0	0	0
9900	Treasury General Fund	(5,549)	(2,969)	(2,969)	0
	<b>Total</b>	5,619	2,969	2,969	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
SCNP	Appropriation transfers-out	CF	D	28	0
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
7500	Department of Health and Human Services	1	0	0	0
9900	Treasury General Fund	27	0	0	0
	<b>Total</b>	28	0	0	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
SCNP	Transfers-out Without Reimbursement	CF	D	25	135
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
4700	General Services Administration	0	2	2	0
7000	Department of Homeland Security	23	16	16	0
9500	Independent and Other Agencies	2	0	0	0
9900	Treasury General Fund	0	117	117	0
	<b>Total</b>	25	135	135	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
SCNP	Unexpended Appropriations transferred out	CF	D	0	1,009
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
7200	Agency for International Development	0	1,008	1,008	0
9500	Independent and Other Agencies	0	1	1	0
	<b>Total</b>	0	1,009	1,009	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
SCNP	Imputed Financing Source	F	C	732	722
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
2400	Office of Personnel Management	732	722	722	0
	<b>Total</b>	(732)	(722)	(722)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
SCNP	Transfers-in Without Reimbursement	F	C	1	2
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1601	Department of Labor	1	0	0	0
4700	General Services Administration	0	2	2	0
	<b>Total</b>	(1)	(2)	(2)	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
SCNP	Unexpended Appropriations transferred in	F	C	14	415
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
7200	Agency for International Development	14	55	55	0
9500	Independent and Other Agencies	0	360	360	0
	<b>Total</b>	(14)	(415)	(415)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2005-SEPTEMBER</u>
CUST	Other Financing Sources	F	C	(2,282,395)	(2,034,864)
			<b>Variance:</b>	0	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2006-SEPTEMBER</b>	<b>FY 2005-SEPTEMBER</b>	<b>FY 2005- SEPTEMBER Prev. Rpt.</b>	<b>FY 2005- SEPTEMBER Line item chgs.</b>
1200	Department of Agriculture	5	4	0	4
1400	Department of the Interior	(248)	(218)	0	(218)
1500	Department of Justice	1	(2)	0	(2)
1601	Department of Labor	75	72	0	72
1800	United States Postal Service	1	0	0	0
1900	Department of State	0	9	0	9
2400	Office of Personnel Management	5	50	0	50

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2800 Social Security Administration	649	581	0	581
3600 Department of Veteran Affairs	22	20	0	20
4700 General Services Administration	5	23	0	23
6900 Department of Transportation	2	4	0	4
7000 Department of Homeland Security	8	2	0	2
7300 Small Business Administration	1	3	0	3
7500 Department of Health and Human Services	158	143	0	143
8000 National Aeronautics and Space Administration	7	0	0	0
9500 Independent and Other Agencies	0	3	0	3
9900 Treasury General Fund	(2,283,112)	(2,035,637)	0	(2,035,637)
DE00 Department of Defense	26	79	0	79
<b>Total</b>	<b>2,282,395</b>	<b>2,034,864</b>	<b>0</b>	<b>(2,034,864)</b>

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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Fund Balance	<b>Account Type:</b> A	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Fund Balance with Treasury	FR	71,153			11/02/2006 11:19:59	DGEIGER
F	Fund Balance	Entity		71,153	0	11/02/2006 11:19:59	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Fund Balance with Treasury	FR	66,334			11/02/2006 11:19:59	DGEIGER
F	Fund Balance	Entity		66,334	0	11/02/2006 11:19:59	DGEIGER

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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Loans and Interest Receivable	<b>Account Type:</b> A	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Interest Receivable	FR	1,971			11/02/2006 11:20:59	DGEIGER
F	Loans Receivable	FR	243,235			11/02/2006 11:20:59	DGEIGER
F	Loans and Interest Receivable	Entity		245,206	0	11/02/2006 11:20:59	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Interest Receivable	FR	1,463			11/02/2006 11:20:59	DGEIGER
F	Loans Receivable	FR	227,028			11/02/2006 11:20:59	DGEIGER
F	Loans and Interest Receivable	Entity		228,491	0	11/02/2006 11:20:59	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Advances to the Black Lung Trust Fund	<b>Account Type:</b> A	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Loans Receivable	FR	9,632			11/02/2006 15:10:06	DGEIGER
F	Advances to the Black Lung Trust Fund	Entity		9,632	0	11/02/2006 15:10:06	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Loans Receivable	FR	9,186			11/02/2006 15:10:06	DGEIGER
F	Advances to the Black Lung Trust Fund	Entity		9,186	0	11/02/2006 15:10:06	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Due From the General Fund	<b>Account Type:</b> A	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Assets (without reciprocals)	FR	8,540,195			11/02/2006 15:10:41	DGEIGER
F	Due From the General Fund	Entity		8,540,195	0	11/02/2006 15:10:41	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Assets (without reciprocals)	FR	7,978,081			11/02/2006 15:10:41	DGEIGER
F	Due From the General Fund	Entity		7,978,081	0	11/02/2006 15:10:41	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Accounts Receivable and Related Interest	<b>Account Type:</b> A	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Accounts Receivable	FR	483			11/03/2006 14:15:30	DGEIGER
F	Accounts Receivable and Related Interest	Entity		483	0	11/03/2006 14:15:30	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Accounts Receivable	FR	626			11/03/2006 14:15:30	DGEIGER
F	Accounts Receivable and Related Interest	Entity		626	0	11/03/2006 14:15:30	DGEIGER

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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Other Intra-governmental Assets	<b>Account Type:</b> A	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Advances to Others and Prepayments	FR	78			11/02/2006 15:14:55	DGEIGER
F	Other Intra-governmental Assets	Entity		78	0	11/02/2006 15:14:55	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Advances to Others and Prepayments	FR	40			11/02/2006 15:14:55	DGEIGER
F	Other Intra-governmental Assets	Entity		40	0	11/02/2006 15:14:55	DGEIGER

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**Statement:** BALANCE SHEET

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

**Agency Line Item:** Cash, Foreign Currency & Other Monetary Assets

**Account Type:** A

**F/N:** N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Cash and Other Monetary Assets	FR	63,813			11/02/2006 15:17:15	DGEIGER
N	Accounts and Taxes Receivable	FR	79			11/02/2006 15:17:15	DGEIGER
N	Cash, Foreign Currency & Other Monetary Assets	Entity		63,892	0	11/02/2006 15:17:15	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Accounts and Taxes Receivable	FR	55			11/02/2006 15:17:15	DGEIGER
N	Cash and Other Monetary Assets	FR	47,523			11/02/2006 15:17:15	DGEIGER
N	Other Assets	FR				11/02/2006 15:17:15	DGEIGER
N	Cash, Foreign Currency & Other Monetary Assets	Entity		47,578	0	11/02/2006 15:17:15	DGEIGER

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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Gold and Silver Reserves	<b>Account Type:</b> A	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Cash and Other Monetary Assets	FR	11,062			11/12/2006 11:46:42	JMCANDRE
N	Gold and Silver Reserves	Entity		11,062	0	11/12/2006 11:46:42	JMCANDRE

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Cash and Other Monetary Assets	FR	10,933			11/12/2006 11:46:42	JMCANDRE
N	Gold and Silver Reserves	Entity		10,933	0	11/12/2006 11:46:42	JMCANDRE

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Loans and Interest Receivable	<b>Account Type:</b> A	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Loans Receivable	FR	288			11/02/2006 15:17:47	DGEIGER
N	Loans and Interest Receivable	Entity		288	0	11/02/2006 15:17:47	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Loans Receivable	FR	670			11/02/2006 15:17:47	DGEIGER
N	Loans and Interest Receivable	Entity		670	0	11/02/2006 15:17:47	DGEIGER

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<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Investments and Related Interest	<b>Account Type:</b> A	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Securities and Investments	FR	9,325			11/02/2006 15:18:05	DGEIGER
N	Investments and Related Interest	Entity		9,325	0	11/02/2006 15:18:05	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Securities and Investments	FR	9,404			11/02/2006 15:18:05	DGEIGER
N	Investments and Related Interest	Entity		9,404	0	11/02/2006 15:18:05	DGEIGER

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<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Reserve Position in International Monetary Fund	<b>Account Type:</b> A	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Cash and Other Monetary Assets	FR	6,621			11/02/2006 15:18:48	DGEIGER
N	Reserve Position in International Monetary Fund	Entity		6,621	0	11/02/2006 15:18:48	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Cash and Other Monetary Assets	FR	13,247			11/02/2006 15:18:48	DGEIGER
N	Reserve Position in International Monetary Fund	Entity		13,247	0	11/02/2006 15:18:48	DGEIGER

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<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Investments in International Financial Institutions	<b>Account Type:</b> A	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Assets	FR	5,488			11/02/2006 15:19:11	DGEIGER
N	Investments in International Financial Institutions	Entity		5,488	0	11/02/2006 15:19:11	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Assets	FR	5,464			11/02/2006 15:19:11	DGEIGER
N	Investments in International Financial Institutions	Entity		5,464	0	11/02/2006 15:19:11	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Tax/Trade, Other Receivables, and Related Interest, Net	<b>Account Type:</b> A	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Accounts and Taxes Receivable	FR	21,962			11/02/2006 15:19:34	DGEIGER
N	Tax/Trade, Other Receivables, and Related Interest, Net	Entity		21,962	0	11/02/2006 15:19:34	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Accounts and Taxes Receivable	FR	21,430			11/02/2006 15:19:34	DGEIGER
N	Tax/Trade, Other Receivables, and Related Interest, Net	Entity		21,430	0	11/02/2006 15:19:34	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Inventory and Related Property, Net	<b>Account Type:</b> A	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Inventory and Related Property	FR	389			11/12/2006 11:47:08	JMCANDRE
N	Inventory and Related Property, Net	Entity		389	0	11/12/2006 11:47:08	JMCANDRE

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Inventory and Related Property	FR	468			11/12/2006 11:47:08	JMCANDRE
N	Inventory and Related Property, Net	Entity		468	0	11/12/2006 11:47:08	JMCANDRE

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Property, Plant and Equipment, Net	<b>Account Type:</b> A	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Property, Plant and Equipment	FR	2,182			11/02/2006 15:20:19	DGEIGER
N	Property, Plant and Equipment, Net	Entity		2,182	0	11/02/2006 15:20:19	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Property, Plant and Equipment	FR	2,398			11/02/2006 15:20:19	DGEIGER
N	Property, Plant and Equipment, Net	Entity		2,398	0	11/02/2006 15:20:19	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Other Assets	<b>Account Type:</b> A	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Assets	FR	22			11/03/2006 14:16:13	DGEIGER
N	Other Assets	Entity		22	0	11/03/2006 14:16:13	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Assets	FR	22			11/03/2006 14:16:13	DGEIGER
N	Other Assets	Entity		22	0	11/03/2006 14:16:13	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Federal Debt and Interest Payable	<b>Account Type:</b> L	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Federal Debt	FR		3,627,439		11/02/2006 15:23:20	DGEIGER
F	Interest Payable	FR		45,678		11/02/2006 15:23:20	DGEIGER
F	Federal Debt and Interest Payable	Entity	3,673,117		0	11/02/2006 15:23:20	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Federal Debt	FR		3,311,707		11/02/2006 15:23:20	DGEIGER
F	Interest Payable	FR		43,198		11/02/2006 15:23:20	DGEIGER
F	Federal Debt and Interest Payable	Entity	3,354,905		0	11/02/2006 15:23:20	DGEIGER

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**GF003 - Reclassification Journal Voucher Report by Line Item**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

**Agency Line Item:** Other Debt and Interest Payable

**Account Type:** L

**F/N:** F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Interest Payable	FR		164		11/02/2006 15:24:15	DGEIGER
F	Federal Debt	FR		14,000		11/02/2006 15:24:15	DGEIGER
F	Other Debt and Interest Payable	Entity	14,164		0	11/02/2006 15:24:15	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Interest Payable	FR		164		11/02/2006 15:24:15	DGEIGER
F	Federal Debt	FR		14,000		11/02/2006 15:24:15	DGEIGER
F	Other Debt and Interest Payable	Entity	14,164		0	11/02/2006 15:24:15	DGEIGER

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<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Due to the General Fund	<b>Account Type:</b> L	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Liabilities (without reciprocals)	FR		306,352		11/12/2006 11:47:58	JMCANDRE
F	Due to the General Fund	Entity	306,352		0	11/12/2006 11:47:58	JMCANDRE

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Liabilities (without reciprocals)	FR		273,551		11/12/2006 11:47:58	JMCANDRE
F	Due to the General Fund	Entity	273,551		0	11/12/2006 11:47:58	JMCANDRE

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**Statement:** BALANCE SHEET

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

**Agency Line Item:** Other Intra-governmental Liabilities

**Account Type:** L

**F/N:** F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>Userld</u>
F	Accounts Payable	FR		92		11/02/2006 15:39:28	DGEIGER
F	Advances from Others and Deferred Credits	FR		36		11/02/2006 15:39:28	DGEIGER
F	Other Liabilities (without reciprocals)	FR	3			11/02/2006 15:39:28	DGEIGER
F	Benefit Program Contributions Payable	FR		176		11/02/2006 15:39:28	DGEIGER
F	Other Intra-governmental Liabilities	Entity	301		0	11/02/2006 15:39:28	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>Userld</u>
F	Accounts Payable	FR		211		11/02/2006 15:39:28	DGEIGER
F	Advances from Others and Deferred Credits	FR		42		11/02/2006 15:39:28	DGEIGER
F	Other Liabilities (without reciprocals)	FR	2			11/02/2006 15:39:28	DGEIGER
F	Benefit Program Contributions Payable	FR		171		11/02/2006 15:39:28	DGEIGER
F	Other Intra-governmental Liabilities	Entity	422		0	11/02/2006 15:39:28	DGEIGER

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<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Federal Debt and Interest Payable	<b>Account Type:</b> L	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Federal Debt Securities Held by the Public	FR		4,844,074		11/02/2006 15:25:11	DGEIGER
N	Federal Debt and Interest Payable	Entity	4,844,074		0	11/02/2006 15:25:11	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Federal Debt Securities Held by the Public	FR		4,600,668		11/02/2006 15:25:11	DGEIGER
N	Federal Debt and Interest Payable	Entity	4,600,668		0	11/02/2006 15:25:11	DGEIGER

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<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Certificates Issued to Federal Reserve Banks	<b>Account Type:</b> L	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Liabilities	FR		2,200		11/02/2006 15:25:38	DGEIGER
N	Certificates Issued to Federal Reserve Banks	Entity	2,200		0	11/02/2006 15:25:38	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Liabilities	FR		2,200		11/02/2006 15:25:38	DGEIGER
N	Certificates Issued to Federal Reserve Banks	Entity	2,200		0	11/02/2006 15:25:38	DGEIGER

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<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Allocation of Special Drawing Rights	<b>Account Type:</b> L	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Liabilities	FR		7,234		11/02/2006 15:25:56	DGEIGER
N	Allocation of Special Drawing Rights	Entity	7,234		0	11/02/2006 15:25:56	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Liabilities	FR		7,102		11/02/2006 15:25:56	DGEIGER
N	Allocation of Special Drawing Rights	Entity	7,102		0	11/02/2006 15:25:56	DGEIGER

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<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Gold Certificates Issued to Federal Reserve Banks	<b>Account Type:</b> L	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Liabilities	FR		11,037		11/12/2006 11:48:59	JMCANDRE
N	Gold Certificates Issued to Federal Reserve Banks	Entity	11,037		0	11/12/2006 11:48:59	JMCANDRE

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Liabilities	FR		10,924		11/12/2006 11:48:59	JMCANDRE
N	Gold Certificates Issued to Federal Reserve Banks	Entity	10,924		0	11/12/2006 11:48:59	JMCANDRE

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Refunds	<b>Account Type:</b> L	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Liabilities	FR		1,701		11/02/2006 15:26:38	DGEIGER
N	Refunds	Entity	1,701		0	11/02/2006 15:26:38	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Liabilities	FR		1,952		11/02/2006 15:26:38	DGEIGER
N	Refunds	Entity	1,952		0	11/02/2006 15:26:38	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> DC Pension Liability	<b>Account Type:</b> L	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Liabilities	FR		9,068		11/02/2006 15:27:31	DGEIGER
N	DC Pension Liability	Entity	9,068		0	11/02/2006 15:27:31	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Liabilities	FR		8,511		11/02/2006 15:27:31	DGEIGER
N	DC Pension Liability	Entity	8,511		0	11/02/2006 15:27:31	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Other Liabilities	<b>Account Type:</b> L	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Federal Employee and Veteran Benefits Payable	FR		635		11/02/2006 15:29:37	DGEIGER
N	Insurance Programs	FR		13		11/02/2006 15:29:37	DGEIGER
N	Accounts Payable	FR		704		11/02/2006 15:29:37	DGEIGER
N	Other Liabilities	FR		2,464		11/02/2006 15:29:37	DGEIGER
N	Other Liabilities	Entity	3,816		0	11/02/2006 15:29:37	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Loan Guarantee Liabilities	FR		555		11/02/2006 15:29:37	DGEIGER
N	Federal Employee and Veteran Benefits Payable	FR		684		11/02/2006 15:29:37	DGEIGER
N	Insurance Programs	FR		12		11/02/2006 15:29:37	DGEIGER
N	Accounts Payable	FR		495		11/02/2006 15:29:37	DGEIGER
N	Other Liabilities	FR		2,919		11/02/2006 15:29:37	DGEIGER
N	Other Liabilities	Entity	4,665		0	11/02/2006 15:29:37	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Unexpended Appropriations - Earmarked Funds	<b>Account Type:</b> E	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Net Position-Earmarked Funds	FR		202		11/02/2006 15:35:13	DGEIGER
B	Unexpended Appropriations - Earmarked Funds	Entity	202		0	11/02/2006 15:35:13	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Unexpended Appropriations - Earmarked Funds	Entity	0	0	0	11/02/2006 15:35:13	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Unexpended Appropriations - All Other Funds	<b>Account Type:</b> E	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Net Position-General Government	FR		68,068		11/02/2006 16:24:50	DGEIGER
B	Unexpended Appropriations - All Other Funds	Entity	68,068		0	11/02/2006 16:24:50	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Net Position-Earmarked Funds	FR				11/02/2006 16:24:50	DGEIGER
B	Net Position-Earmarked Funds and General Government	FR		63,182		11/02/2006 16:24:50	DGEIGER
B	Unexpended Appropriations - All Other Funds	Entity	63,182		0	11/02/2006 16:24:50	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Cumulative Results of Operations - Earmarked Funds	<b>Account Type:</b> E	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Net Position-Earmarked Funds	FR		31,614		11/02/2006 15:34:59	DGEIGER
B	Cumulative Results of Operations - Earmarked Funds	Entity	31,614		0	11/02/2006 15:34:59	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Cumulative Results of Operations - Earmarked Funds	Entity	0	0	0	11/02/2006 15:34:59	DGEIGER

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<b>Statement:</b> BALANCE SHEET	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Cumulative Results of Operations - All Other Funds	<b>Account Type:</b> E	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Net Position-General Government	FR		15,030		11/02/2006 16:25:21	DGEIGER
B	Cumulative Results of Operations - All Other Funds	Entity	15,030		0	11/02/2006 16:25:21	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Net Position-Earmarked Funds and General Government	FR		52,126		11/02/2006 16:25:21	DGEIGER
B	Net Position-Earmarked Funds	FR				11/02/2006 16:25:21	DGEIGER
B	Cumulative Results of Operations - All Other Funds	Entity	52,126		0	11/02/2006 16:25:21	DGEIGER

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<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Individual Income and FICA Taxes	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Individual Income Tax and Tax Withholdings	FR		2,034,209		11/02/2006 15:58:40	DGEIGER
N	Individual Income and FICA Taxes	Entity	2,034,209		0	11/02/2006 15:58:40	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Individual Income Tax and Tax Withholdings	FR		1,864,687		11/02/2006 15:58:40	DGEIGER
N	Individual Income and FICA Taxes	Entity	1,864,687		0	11/02/2006 15:58:40	DGEIGER

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<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Corporate Income Taxes	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Corporation Income Taxes	FR		380,426		11/02/2006 15:58:53	DGEIGER
N	Corporate Income Taxes	Entity	380,426		0	11/02/2006 15:58:53	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Corporation Income Taxes	FR		306,869		11/02/2006 15:58:53	DGEIGER
N	Corporate Income Taxes	Entity	306,869		0	11/02/2006 15:58:53	DGEIGER

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<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Estate and Gift Taxes	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Estate and Gift Taxes	FR		28,688		11/02/2006 15:59:06	DGEIGER
N	Estate and Gift Taxes	Entity	28,688		0	11/02/2006 15:59:06	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Estate and Gift Taxes	FR		25,605		11/02/2006 15:59:06	DGEIGER
N	Estate and Gift Taxes	Entity	25,605		0	11/02/2006 15:59:06	DGEIGER

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<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Excise Taxes	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Excise Taxes	FR		72,774		11/03/2006 14:14:09	DGEIGER
N	Excise Taxes	Entity	72,774		0	11/03/2006 14:14:09	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Excise Taxes	FR		71,970		11/03/2006 14:14:09	DGEIGER
N	Excise Taxes	Entity	71,970		0	11/03/2006 14:14:09	DGEIGER

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<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Railroad Retirement Taxes	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR		4,673		11/02/2006 16:00:10	DGEIGER
N	Railroad Retirement Taxes	Entity	4,673		0	11/02/2006 16:00:10	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR		4,539		11/02/2006 16:00:10	DGEIGER
N	Railroad Retirement Taxes	Entity	4,539		0	11/02/2006 16:00:10	DGEIGER

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<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Unemployment Taxes	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Unemployment Taxes	FR		7,533		11/02/2006 16:00:23	DGEIGER
N	Unemployment Taxes	Entity	7,533			0 11/02/2006 16:00:23	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Unemployment Taxes	FR		6,948		11/02/2006 16:00:23	DGEIGER
N	Unemployment Taxes	Entity	6,948			0 11/02/2006 16:00:23	DGEIGER

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<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Deposit of Earnings, Federal Reserve System	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR		29,945		11/02/2006 16:00:43	DGEIGER
N	Deposit of Earnings, Federal Reserve System	Entity	29,945		0	11/02/2006 16:00:43	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR		19,297		11/02/2006 16:00:43	DGEIGER
N	Deposit of Earnings, Federal Reserve System	Entity	19,297		0	11/02/2006 16:00:43	DGEIGER

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**Statement:** CUSTODIAL ACTIVITY

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

**Agency Line Item:** Fines, Penalties, Interest & Other Revenue

**Account Type:** F

**F/N:** B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Miscellaneous Earned Revenue	FR		1		11/03/2006 14:27:34	DGEIGER
N	Other Taxes and Receipts	FR		2,298		11/03/2006 14:27:34	DGEIGER
F	Other Financing Sources	FR		1,025		11/03/2006 14:27:34	DGEIGER
B	Fines, Penalties, Interest & Other Revenue	Entity	3,324		0	11/03/2006 14:27:34	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Miscellaneous Earned Revenue	FR		42		11/03/2006 14:27:34	DGEIGER
N	Other Taxes and Receipts	FR		2,475		11/03/2006 14:27:34	DGEIGER
F	Other Financing Sources	FR		1,035		11/03/2006 14:27:34	DGEIGER
B	Fines, Penalties, Interest & Other Revenue	Entity	3,552		0	11/03/2006 14:27:34	DGEIGER

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<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Less Refunds & Other Custodial Expenses	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>Userld</u>
N	Corporation Income Taxes	FR	30,463			11/02/2006 16:05:14	DGEIGER
N	Excise Taxes	FR	703			11/02/2006 16:05:14	DGEIGER
N	Other Taxes and Receipts	FR	3			11/02/2006 16:05:14	DGEIGER
N	Individual Income Tax and Tax Withholdings	FR	245,186			11/02/2006 16:05:14	DGEIGER
N	Unemployment Taxes	FR	143			11/02/2006 16:05:14	DGEIGER
N	Estate and Gift Taxes	FR	1,280			11/02/2006 16:05:14	DGEIGER
N	Less Refunds & Other Custodial Expenses	Entity		277,778	0	11/02/2006 16:05:14	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>Userld</u>
N	Corporation Income Taxes	FR	35,095			11/02/2006 16:05:14	DGEIGER
N	Excise Taxes	FR	995			11/02/2006 16:05:14	DGEIGER
N	Other Taxes and Receipts	FR	4			11/02/2006 16:05:14	DGEIGER
N	Individual Income Tax and Tax Withholdings	FR	230,019			11/02/2006 16:05:14	DGEIGER
N	Unemployment Taxes	FR	118			11/02/2006 16:05:14	DGEIGER
N	Estate and Gift Taxes	FR	883			11/02/2006 16:05:14	DGEIGER
N	Less Refunds & Other Custodial Expenses	Entity		267,114	0	11/02/2006 16:05:14	DGEIGER

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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Accrual Adjustment	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Individual Income Tax and Tax Withholdings	FR		250		11/02/2006 16:10:04	DGEIGER
N	Other Taxes and Receipts	FR		304		11/02/2006 16:10:04	DGEIGER
N	Accrual Adjustment	Entity	554		0	11/02/2006 16:10:04	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR	205			11/02/2006 16:10:04	DGEIGER
N	Individual Income Tax and Tax Withholdings	FR		855		11/02/2006 16:10:04	DGEIGER
N	Excise Taxes	FR	7			11/02/2006 16:10:04	DGEIGER
N	Accrual Adjustment	Entity	643		0	11/02/2006 16:10:04	DGEIGER

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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Amounts Provided to Non Federal Entities	<b>Account Type:</b> CL	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR	7			11/02/2006 16:10:24	DGEIGER
N	Excise Taxes	FR	367			11/02/2006 16:10:24	DGEIGER
B	Amounts Provided to Non Federal Entities	Entity		374	0	11/02/2006 16:10:24	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR	32			11/02/2006 16:10:24	DGEIGER
N	Excise Taxes	FR	422			11/02/2006 16:10:24	DGEIGER
B	Amounts Provided to Non Federal Entities	Entity		454	0	11/02/2006 16:10:24	DGEIGER

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<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Amounts Provided to Fund the Federal Government	<b>Account Type:</b> CL	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR	2,283,420			11/02/2006 16:11:02	DGEIGER
B	Amounts Provided to Fund the Federal Government	Entity		2,283,420	0	11/02/2006 16:11:02	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR	2,035,899			11/02/2006 16:11:02	DGEIGER
B	Amounts Provided to Fund the Federal Government	Entity		2,035,899	0	11/02/2006 16:11:02	DGEIGER

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<b>Statement:</b> CUSTODIAL ACTIVITY	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Accrual Adjustment - (See Same Line Item Above)	<b>Account Type:</b> CL	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR	304			11/02/2006 16:12:00	DGEIGER
N	Individual Income Tax and Tax Withholdings	FR	250			11/02/2006 16:12:00	DGEIGER
B	Accrual Adjustment - (See Same Line Item Above)	Entity		554	0	11/02/2006 16:12:00	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Individual Income Tax and Tax Withholdings	FR	855			11/02/2006 16:12:00	DGEIGER
N	Other Taxes and Receipts	FR		205		11/02/2006 16:12:00	DGEIGER
N	Excise Taxes	FR		7		11/02/2006 16:12:00	DGEIGER
B	Accrual Adjustment - (See Same Line Item Above)	Entity		643	0	11/02/2006 16:12:00	DGEIGER

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Beginning Balance	<b>Account Type:</b> BN	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Beginning Net Position	FR		52,126		11/02/2006 16:27:38	DGEIGER
B	Beginning Balance	Entity	52,126		0	11/02/2006 16:27:38	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Beginning Net Position	FR		56,308		11/02/2006 16:27:38	DGEIGER
B	Beginning Balance	Entity	56,308		0	11/02/2006 16:27:38	DGEIGER

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Appropriations Used	<b>Account Type:</b> F	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR		412,414		11/03/2006 14:54:34	DGEIGER
B	Appropriations Used	Entity	412,414		0	11/03/2006 14:54:34	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR		362,067		11/03/2006 14:54:34	DGEIGER
B	Appropriations Used	Entity	362,067		0	11/03/2006 14:54:34	DGEIGER

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Non-exchange Revenue	<b>Account Type:</b> F	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR		56		11/02/2006 16:32:09	DGEIGER
B	Non-exchange Revenue	Entity	56		0	11/02/2006 16:32:09	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR		1		11/02/2006 16:32:09	DGEIGER
N	Other Taxes and Receipts	FR		35		11/02/2006 16:32:09	DGEIGER
B	Non-exchange Revenue	Entity	36		0	11/02/2006 16:32:09	DGEIGER

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Donations and Forfeitures of Cash and Cash Equivalents	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR		79		11/02/2006 16:32:51	DGEIGER
N	Donations and Forfeitures of Cash and Cash Equivalents	Entity	79		0	11/02/2006 16:32:51	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR		169		11/02/2006 16:32:51	DGEIGER
N	Donations and Forfeitures of Cash and Cash Equivalents	Entity	169		0	11/02/2006 16:32:51	DGEIGER

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Transfers In/Out without Reimbursement	<b>Account Type:</b> F	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Appropriation transfers-out	FR	28			11/02/2006 16:33:35	DGEIGER
F	Transfers In/Out without Reimbursement	Entity		28	0	11/02/2006 16:33:35	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Appropriation transfers-out	FR				11/02/2006 16:33:35	DGEIGER
F	Transfers In/Out without Reimbursement	Entity	0	0	0	11/02/2006 16:33:35	DGEIGER

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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Other Budgetary Financing Sources	<b>Account Type:</b> F	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR	49			11/07/2006 10:12:42	DGEIGER
B	Other Budgetary Financing Sources	Entity		49	0	11/07/2006 10:12:42	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Other Budgetary Financing Sources	Entity	0	0	0	11/07/2006 10:12:42	DGEIGER

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Donations and Forfeitures of Property	<b>Account Type:</b> F	<b>F/N:</b> N

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR		61		11/02/2006 16:36:57	DGEIGER
N	Donations and Forfeitures of Property	Entity	61		0	11/02/2006 16:36:57	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Other Taxes and Receipts	FR		51		11/02/2006 16:36:57	DGEIGER
N	Donations and Forfeitures of Property	Entity	51		0	11/02/2006 16:36:57	DGEIGER

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Accrued Interest & Discount on the Debt	<b>Account Type:</b> F	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR		8,991		11/02/2006 16:37:23	DGEIGER
F	Accrued Interest & Discount on the Debt	Entity	8,991		0	11/02/2006 16:37:23	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR		9,879		11/02/2006 16:37:23	DGEIGER
F	Accrued Interest & Discount on the Debt	Entity	9,879		0	11/02/2006 16:37:23	DGEIGER

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Transfers In/Out without Reimbursement	<b>Account Type:</b> F	<b>F/N:</b> F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Transfers-in Without Reimbursement	FR		1		11/02/2006 16:41:15	DGEIGER
F	Transfers-out Without Reimbursement	FR	25			11/02/2006 16:41:15	DGEIGER
F	Transfers In/Out without Reimbursement	Entity		24	0	11/02/2006 16:41:15	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Transfers-in Without Reimbursement	FR		2		11/02/2006 16:41:15	DGEIGER
F	Transfers-out Without Reimbursement	FR	135			11/02/2006 16:41:15	DGEIGER
F	Transfers In/Out without Reimbursement	Entity		133	0	11/02/2006 16:41:15	DGEIGER

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**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

**Agency Line Item:** Imputed Financing Sources

**Account Type:** F

**F/N:** F

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Imputed Financing Source	FR		732		11/02/2006 16:41:48	DGEIGER
F	Imputed Financing Sources	Entity	732		0	11/02/2006 16:41:48	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Imputed Financing Source	FR		722		11/02/2006 16:41:48	DGEIGER
F	Imputed Financing Sources	Entity	722		0	11/02/2006 16:41:48	DGEIGER

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Transfers to the General Fund and Other	<b>Account Type:</b> F	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR	14,561			11/02/2006 16:43:31	DGEIGER
N	Other Taxes and Receipts	FR		682		11/02/2006 16:43:31	DGEIGER
B	Transfers to the General Fund and Other	Entity		13,879	0	11/02/2006 16:43:31	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR	12,849			11/02/2006 16:43:31	DGEIGER
N	Other Taxes and Receipts	FR		745		11/02/2006 16:43:31	DGEIGER
B	Transfers to the General Fund and Other	Entity		12,104	0	11/02/2006 16:43:31	DGEIGER

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Beginning Balance	<b>Account Type:</b> BN	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Beginning Net Position	FR		63,182		11/02/2006 16:44:12	DGEIGER
B	Beginning Balance	Entity	63,182		0	11/02/2006 16:44:12	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Beginning Net Position	FR		56,850		11/02/2006 16:44:12	DGEIGER
B	Beginning Balance	Entity	56,850		0	11/02/2006 16:44:12	DGEIGER

**U.S.Department of the Treasury  
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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Corrections of Errors	<b>Account Type:</b> P	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
B	Corrections of Errors	Entity	0	0		11/03/2006 14:55:14	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
N	Non-Federal Prior Period Adjustments (Not Restated)	FR		48		11/03/2006 14:55:14	DGEIGER
B	Corrections of Errors	Entity	48			11/03/2006 14:55:14	DGEIGER

**U.S.Department of the Treasury  
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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Appropriations Received	<b>Account Type:</b> F	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Appropriations Received	FR		417,766		11/02/2006 16:45:25	DGEIGER
B	Appropriations Received	Entity	417,766			0 11/02/2006 16:45:25	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Appropriations Received	FR		369,312		11/02/2006 16:45:25	DGEIGER
B	Appropriations Received	Entity	369,312			0 11/02/2006 16:45:25	DGEIGER

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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Appropriations Transferred In/Out	<b>Account Type:</b> F	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Unexpended Appropriations transferred in	FR		14		11/02/2006 16:46:31	DGEIGER
B	Appropriations Transferred In/Out	Entity	14		0	11/02/2006 16:46:31	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Unexpended Appropriations transferred in	FR		415		11/02/2006 16:46:31	DGEIGER
F	Unexpended Appropriations transferred out	FR	1,009			11/02/2006 16:46:31	DGEIGER
B	Appropriations Transferred In/Out	Entity		594	0	11/02/2006 16:46:31	DGEIGER

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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Other Adjustments	<b>Account Type:</b> F	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Adjustments (recissions, etc.)	FR	278			11/02/2006 16:47:08	DGEIGER
B	Other Adjustments	Entity		278	0	11/02/2006 16:47:08	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Adjustments (recissions, etc.)	FR	367			11/02/2006 16:47:08	DGEIGER
B	Other Adjustments	Entity		367	0	11/02/2006 16:47:08	DGEIGER

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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Appropriations Used	<b>Account Type:</b> F	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR	412,414			11/02/2006 16:50:45	DGEIGER
B	Appropriations Used	Entity		412,414	0	11/02/2006 16:50:45	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Other Financing Sources	FR	362,067			11/02/2006 16:50:45	DGEIGER
B	Appropriations Used	Entity		362,067	0	11/02/2006 16:50:45	DGEIGER

**U.S.Department of the Treasury  
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**GF003 - Reclassification Journal Voucher Report by Line Item**

**Statement:** STATEMENT OF NET COST

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

**Agency Line Item:** Total Gross Costs

**Account Type:** GC

**F/N:** B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Borrowing and Other Interest Expense	FR	5,437			11/03/2006 16:04:11	DGEIGER
N	Interest on Debt Held by the Public	FR	221,527			11/03/2006 16:04:11	DGEIGER
F	Federal Securities Interest Expense	FR	182,584			11/03/2006 16:04:11	DGEIGER
N	Non-Federal Gross Cost	FR	19,607			11/03/2006 16:04:11	DGEIGER
F	Buy/Sell Costs	FR	1,625			11/03/2006 16:04:11	DGEIGER
F	Benefit Program Costs	FR	1,708			11/03/2006 16:04:11	DGEIGER
F	Imputed Costs	FR	733			11/03/2006 16:04:11	DGEIGER
B	Total Gross Costs	Entity		433,221	0	11/03/2006 16:04:11	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>UserId</u>
F	Borrowing and Other Interest Expense	FR	4,650			11/03/2006 16:04:11	DGEIGER
N	Interest on Debt Held by the Public	FR	181,166			11/03/2006 16:04:11	DGEIGER
F	Federal Securities Interest Expense	FR	173,790			11/03/2006 16:04:11	DGEIGER
N	Non-Federal Gross Cost	FR	19,419			11/03/2006 16:04:11	DGEIGER
F	Borrowing Losses	FR				11/03/2006 16:04:11	DGEIGER
F	Buy/Sell Costs	FR	1,455			11/03/2006 16:04:11	DGEIGER
F	Benefit Program Costs	FR	1,659			11/03/2006 16:04:11	DGEIGER
F	Imputed Costs	FR	722			11/03/2006 16:04:11	DGEIGER
B	Total Gross Costs	Entity		382,861	0	11/03/2006 16:04:11	DGEIGER

**U.S.Department of the Treasury  
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**GF003 - Reclassification Journal Voucher Report by Line Item**

<b>Statement:</b> STATEMENT OF NET COST	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 - Department of the Treasury	<b>Reported In:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency Line Item:</b> Total Earned Revenues	<b>Account Type:</b> ER	<b>F/N:</b> B

**FY 2006-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>Userld</u>
N	Non-Federal Earned Revenue	FR		4,136		11/03/2006 16:05:50	DGEIGER
F	Borrowings Gains	FR		12		11/03/2006 16:05:50	DGEIGER
F	Borrowing and Other Interest Revenue (Exchange)	FR		14,526		11/03/2006 16:05:50	DGEIGER
F	Buy/Sell Revenue	FR		712		11/03/2006 16:05:50	DGEIGER
B	Total Earned Revenues	Entity	19,386		0	11/03/2006 16:05:50	DGEIGER

**FY 2005-SEPTEMBER**

<u>F/N</u>	<u>Line Item Description</u>	<u>FR/Entity</u>	<u>Debit</u>	<u>Credit</u>	<u>Variance</u>	<u>Date/Time</u>	<u>Userld</u>
N	Non-Federal Earned Revenue	FR		3,136		11/03/2006 16:05:50	DGEIGER
F	Buy/Sell Revenue	FR		972		11/03/2006 16:05:50	DGEIGER
F	Other Revenue (without reciprocals)	FR	41			11/03/2006 16:05:50	DGEIGER
F	Borrowings Gains	FR		15		11/03/2006 16:05:50	DGEIGER
F	Borrowing and Other Interest Revenue (Exchange)	FR		13,910		11/03/2006 16:05:50	DGEIGER
B	Total Earned Revenues	Entity	17,992		0	11/03/2006 16:05:50	DGEIGER

**U.S. Department of the Treasury  
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GF006G - All Notes Report**

**Note:** 01 Federal Reserve Earnings and Subsequent Events

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 22

**Status:** Complete

**Tab: Other Notes Info.**

**Section:** A      **Section Name:** Related Information      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Treasury securities including those held by the Federal Reserve Bank (FRB)	764,639	732,745	732,745	0	Dollars	Credit
2	FRB earnings on Treasury securities that exceed the statutory amount.	29,945	19,297	19,297	0	Dollars	Credit

**Tab: Text Data**

Line No	Question	Answer
1	Describe any significant events that occurred after the date of the balance sheet but prior to the agency's audited financial statements being issued.	LEGAL ACTION SETTLEMENT The Department of the Interior, Justice and Treasury settled an Indian Tribal Trust case for \$20M on October 23, 2006. This settlement was paid from the Department of the Treasury's Judgment Fund.
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	NA
3	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differs from that prescribed by the standard-SFFAS no. 7, par.64.	NA
4	Provide any other relevant information pertaining to this note.	None

**U.S. Department of the Treasury  
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**Note:** 02 Cash and Other Monetary Assets

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 5, 6,8

**Status:** Complete

**Tab: Line Item Notes**

Closing Package Line Description	Acct NB Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method: Millions
Cash and Other Monetary Assets	D A	81,496	71,703	
	<b>Variance:</b>	0	0	

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Operating Cash	43,587	28,344	28,344	0
2	Other cash - not restricted	596	10	10	0
3	Other cash - restricted	267	703	703	0
4	International monetary assets	25,984	31,713	31,713	0
5	Gold	11,041	10,933	10,933	0
6	Domestic monetary assets	21			
	<b>Total</b>	<u>81,496</u>	<u>71,703</u>	<u>71,703</u>	<u>0</u>

**Threshold**

Line Description	Question	Answer
Line Item Notes - Other cash - not restricted (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	FY 06 classification of Governmentwide Cash misc. items to Cash - Not Restricted
Line Item Notes - International monetary assets (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decline in the U.S. Reserve Position in the IMF from 13,247M to \$6,621M. Ref. Treasury PAR Note 8.

**Tab: Other Notes Info.**

Section: A	Section Name: Other Related Information	Rounding Method: Millions	Decimal: Zero				
Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	IMF Letter of Credit - available balance	48,019	40,419	40,419	0	Dollars	Debit
2	Reserve Position in the IMF	6,621	13,247	13,247	0	Dollars	Debit
3	SDR Holdings-Exchange Stabilization Fund	8,710	8,245	8,245	0	Dollars	Debit
4	SDR Certificates outstanding with the FRB	2,200	2,200	2,200	0	Dollars	Debit

**U.S. Department of the Treasury  
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**Note:** 02 Cash and Other Monetary Assets

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 5, 6,8

**Status:** Complete

**Tab: Other Notes Info.**

**Section: A**      **Section Name:** Other Related Information      **Rounding Method:** Millions      **Decimal:** Zero

5	Interest bearing liability to the IMF for SDR Allocations	-7,234	-7,102	-7,102	0	Dollars	Credit
6	(l) Market value of 1 fine troy ounce of gold					Dollars	Debit
7	Gold certificates	-11,037	-10,924	-10,924	0	Dollars	Credit

**Section: B**      **Section Name:** Gold

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Number of fine troy ounces of gold	261,498,900.0000	258,713,310.0000	258,713,310.0000	.0000	Units	N/A
2	Statutory price of 1 fine troy ounce of gold	42.2222	42.2222	42.2222	.0000	Units	N/A
3	Market value of 1 fine troy ounce of gold	599.2500	473.2500	473.2500	.0000	Units	N/A

**U.S. Department of the Treasury  
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**Note:** 02 Cash and Other Monetary Assets

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 5, 6,8

**Status:** Complete

**Tab: Other Notes Info.**

**Tab: Text Data**

Line No	Question	Answer
1	Describe the nature of the amount in the line item "other cash - not restricted".	\$588M consists of miscellaneous items from Governmentwide Cash remainder relates to imprest funds and other miscellaneous holdings. See Department Note 5
2	Describe the restrictions on the cash reported in the line item "Other cash - restricted" and any statutory authority.	IRS - various deposits from taxpayers, U.S. Territories and other sources over which IRS Misc. Items FMS Governmentwide Cash - Department Note 5 and cash held by FMS Government Cash that has a corresponding liability to the public.  has a fiduciary responsibility. Departmental Offices - The Office of International Affairs maintains funds at the Federal Reserve Bank in New York in two accounts that are restricted for use by the IMF. The articles of agreement with the IMF provide for the return of these funds should the U.S. withdraw from the fund. Seized Cash - pending judicial proceedings.
3	Provide any other relevant information pertaining to this note.	None

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<b>Note:</b> 03	Accounts and Taxes Receivable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 10	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	Acct NB Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method: Millions
Accounts and Taxes Receivable	D A	22,041	21,485	<b>Decimal:</b> Zero
	<b>Variance:</b>	0	0	

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross	146	102	102	0
2	Related interest receivable - accounts receivable	894	383	383	0
3	Penalties, fines, and administrative fees receivable	6	5	5	0
4	Less: allowance for loss on accounts receivable	-2	-2	-2	0
5	Less: allowance for loss on interest receivable	-2	-2	-2	0
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-3	-3	-3	0
7	Taxes receivable, gross	91,009	88,010	88,010	0
8	Less: allowance for loss on taxes receivable	-70,007	-67,008	-67,008	0
	<b>Total</b>	22,041	21,485	21,485	0

**Threshold**

Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The Department's A/R are an aggregate of multiple bureau A/R. Some bureaus had increases and some had decreases. The flux was not significant enough for the Department to request bureau explanations in it's internal flux analysis.

**U.S. Department of the Treasury  
Financial Management Service  
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GF006G - All Notes Report**

<b>Note:</b> 03	Accounts and Taxes Receivable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 10	
<b>Status:</b> Complete			

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<b>Threshold</b>		
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Related interest receivable - accounts receivable (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	"The variance for the Receivable on Deposit of Federal Reserve Earnings increased by \$460 million because of economic conditions (i.e., higher interest rate), the Federal Reserve Banks' costs of operations, payment of dividends, and reservation of an amount necessary to equate surplus with capital paid-in. Also, the interest receivable for TT&L increased by \$25 million because the average daily balance of funds invested in the The variance for the Receivable on Deposit of Earnings increased by \$460 million because of economic conditions (i.e., higher interest rate), the Federal Reserve Banks' costs of operations, payment of dividends, and reservation of an amount necessary to equate surplus with capital paid-in. Also, the interest receivable for TT&L increased by \$25 million because the average daily balance of funds invested in the TT&L program increased.

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> (To be completed by the Depts. of Treasury, Labor and Homeland Security)	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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<b>Line No</b>	<b>Line Description</b>	<b>2006 - SEPTEMBER</b>	<b>2005 - SEPTEMBER</b>	<b>Line Attributes</b>	<b>NB</b>
1	Interest on uncollectible accounts (SFFAS No. 1, par. 55)	2	2	Dollars	Debit

**U.S. Department of the Treasury  
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**Note:** 03      Accounts and Taxes Receivable

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000      Department of the Treasury

**Agency Notes:** Note 10

**Status:** Complete

**Tab: Other Notes Info.**

**Tab: Text Data**

Line No	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	Allowances are calculated differently at each bureau and they are also dependent on the nature of the balances: Aging analysis and estimates based on historical collection data.
2	Describe the method(s) used to calculate the allowance on taxes receivable.	IRS sites the adoption of policies in conformity with OMB Circular A-129. IRS - The allowance is the Gross Taxes Receivable figure minus a adjusted estimate (taxes receivable that should be reclassified into Write-Offs, Compliance Assessments, or Memo Modules), minus the estimate of collectibility to yield an allowance. SFFAS No. 7 par. 56, states that the allowance results in an adjustment of non-exchange revenue, rather than a bad debt expense. The allowance reflects an estimate of the portion of the total Taxes Receivable deemed to be uncollectible. TTB - In order to calculate the allowance on taxes receivable, the aging of taxes receivable was reviewed, individual account balances were analyzed, and collections were analyzed and projected into future periods. To estimate the net realizable value of receivables, an analysis was performed of the aged receivables. Offers in compromise (OICs) were analyzed using information provided by TTB's National Revenue Center. Individual account receivable balances over \$100,000 in which no OIC has been submitted were analyzed and information was provided by TTB's National Revenue Center. Historical collections on receivables was scheduled out by FY and the remaining receivables were reviewed to project what was expected to be collected in future periods. The projected collection rates were analyzed and applied to the net receivable balances (adjusted for OICs and known uncollectible accounts) to produce an estimated allowance amount.
3	Provide the disclosures relating to factors affecting collectibility and timing of taxes receivable and the amount involved (SFFAS No. 7, par 65.1).	Taxes receivable consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayer for which the internal Revenue Service can support the existence of a receivable through taxpayer agreement, such as filing of a tax return without sufficient payment, or a court ruling in favor of the Internal Revenue Service. Factors affecting the collectibility of the taxes receivable include taxpayer's bankruptcy, insolvency, or death. Other factors include write-offs and Offers-in-Compromise. TTB - The likelihood of collecting any tax receivable with an allowance is remote. Many of the receivables are due from entities that are no longer solvent. If not required by law to carry the receivable for 10 years, many would be written off.
4	Provide any other relevant information pertaining to this note.	na

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<b>Note:</b> 04A Direct Loans Receivable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 Department of the Treasury	<b>Agency Notes:</b> NOTE 3	
<b>Status:</b> Complete		

**Tab: Line Item Notes**

Closing Package Line Description		Acct NB Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method: Millions		
Loans Receivable		D A	288	670	<b>Decimal:</b> Zero		
		<b>Variance:</b>	0	0			

Line No	Line Description	CY: Face Value of Loans Outstanding	CY: Long-Term Cost of Loans	CY Net Loans	PY: Face Value of Loans Outstanding	PY: Long-Term Cost of Loans	PY Net Loans
13	Entity & Non-Entity Non-Federal	275	-13	288	651	-19	670
14							
15							
16							
17							
18	All other loans receivable						
	<b>Total</b>	275	-13	288	651	-19	670

**Threshold**

Line Description	Question	Answer
Line Item Notes - Entity & Non-Entity Non-Federal (CY: Face Value of Loans Outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The balance will continue to decrease because no new loans are being made, and the United Kingdom and Greece are continuing to make repayments of principal and interest payments. Also, Russia prepaid in full its loan on August 21, 2006 in the amount of \$237 million.

**Tab: Other Notes Info.**

Section: A	Section Name: Direct loans disbursed and subsidy expense	Rounding Method: Millions				Decimal: Zero	
Line No	Line Description	CY Loans Disbursed D	CY Subsidy expense D	PY Loans disbursed D	PY Subsidy Expense D	Line Attributes	NB
13	Departmental Offices-CDFI	9	2	8	3	Dollars	N/A
14						Dollars	N/A
15						Dollars	N/A
16						Dollars	N/A
17						Dollars	N/A
18	All other laons receivable					Dollars	N/A
19	<b>Total</b>	9	2	8	3	Dollars	N/A

**U.S. Department of the Treasury  
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**Note:** 04A Direct Loans Receivable  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006 **Period:** SEPTEMBER  
**Agency Notes:** NOTE 3

**Tab: Other Notes Info.**

**Section:** B **Section Name:** Reconciliation Schedule for Subsidy Cost Allowance  
Balance - Direct Loans **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Beginning balance of the subsidy cost allowance	23	21	21	0	Dollars	Debit
2	Interest rate differential cost	1	2	2	0	Dollars	Debit
3	Default costs (net of operations)	1	1	1	0	Dollars	Debit
4	Fees and other collections					Dollars	Credit
5	Other subsidy costs					Dollars	Debit
6	Total of the above subsidy expense components	2	3	3	0	Dollars	N/A
7	Loan modifications					Dollars	Debit
8	Fees received					Dollars	Debit
9	Foreclosed property acquired					Dollars	Debit
10	Loans written off					Dollars	Credit
11	Subsidy allowance amortization	-1	-1	-1	0	Dollars	Debit
12	Other					Dollars	Debit
13	Ending balance of the subsidy cost allowance before reestimates	24	23	23	0	Dollars	N/A
14	Interest rate reestimate					Dollars	Debit
15	Technical/default reestimate	-1	0		0	Dollars	Debit
16	Total of the above reestimate components	-1	0		0	Dollars	N/A
17	Ending balance of the subsidy cost allowance	23	23	23	0	Dollars	N/A

**U.S. Department of the Treasury  
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**Note:** 04A Direct Loans Receivable  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006 **Period:** SEPTEMBER  
**Agency Notes:** NOTE 3

**Tab: Other Notes Info.**

**Section:** C **Section Name:** Subsidy Rates for Direct Loans

Line No	Line Description	CY Interest Differential	CY Defaults	CY Fees and Other Collections	CY Other	CY Total	CY Loan Modification	Line Attributes	NB
1	SUBSIDIARY RATES FOR DIRECT LOANS	21.0000	17.0000	.0000	.0000	38.0000		Percent	N/A
2								Percent	N/A
3								Percent	N/A
4								Percent	N/A
5								Percent	N/A
6								Percent	N/A
7								Percent	N/A
8								Percent	N/A
9								Percent	N/A
10								Percent	N/A
11								Percent	N/A
12								Percent	N/A
13								Percent	N/A
14								Percent	N/A
15								Percent	N/A
16								Percent	N/A
17								Percent	N/A
18								Percent	N/A
19								Percent	N/A
20								Percent	N/A
21								Percent	N/A
22								Percent	N/A
23								Percent	N/A
24								Percent	N/A
25								Percent	N/A
26								Percent	N/A
27								Percent	N/A
28								Percent	N/A
29								Percent	N/A
30								Percent	N/A
31								Percent	N/A
32								Percent	N/A
33								Percent	N/A
34								Percent	N/A

**U.S. Department of the Treasury  
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<b>Note:</b> 04A	Direct Loans Receivable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> NOTE 3	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Section: C**      **Section Name:** Subsidy Rates for Direct Loans

Line No	Line Description	PY Interest differential	PY Defaults	PY Fees and other collections	PY Other	PY Total	PY Loan Modification	Line Attributes	NB
35	All other programs							Percent	N/A
1	SUBSIDIARY RATES FOR DIRECT LOANS	21.0000	17.0000			38.0000		Percent	N/A
2								Percent	N/A
3								Percent	N/A
4								Percent	N/A
5								Percent	N/A
6								Percent	N/A
7								Percent	N/A
8								Percent	N/A
9								Percent	N/A
10								Percent	N/A
11								Percent	N/A
12								Percent	N/A
13								Percent	N/A
14								Percent	N/A
15								Percent	N/A
16								Percent	N/A
17								Percent	N/A
18								Percent	N/A
19								Percent	N/A
20								Percent	N/A
21								Percent	N/A
22								Percent	N/A
23								Percent	N/A
24								Percent	N/A
25								Percent	N/A
26								Percent	N/A
27								Percent	N/A
28								Percent	N/A
29								Percent	N/A
30								Percent	N/A

**U.S. Department of the Treasury  
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<b>Note:</b> 04A	Direct Loans Receivable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> NOTE 3	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> C	<b>Section Name:</b> Subsidy Rates for Direct Loans		
31		Percent	N/A
32		Percent	N/A
33		Percent	N/A
34		Percent	N/A
35	All other programs	Percent	N/A

<b>Section:</b> D	<b>Section Name:</b> Foreclosed assets- Number of units (SFFAS No. 3, par. 91)	<b>No Data Flag:</b> YES
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Number of properties in the foreclosure process					Units	N/A
2	Number of properties held					Units	N/A
3	Average holding period for properties held in months					Units	N/A

<b>Section:</b> E	<b>Section Name:</b> Foreclosed Assets- Balances (SFFAS No. 3, par. 91)	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Balances for property held Pre 1992					Dollars	Debit
2	Balances for property held Post 1991					Dollars	Debit

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**Note:** 04A Direct Loans Receivable  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Agency Notes:** NOTE 3

**Status:** Complete

**Tab: Other Notes Info.**

**Tab: Text Data**

<b>Line No</b>	<b>Question</b>	<b>Answer</b>
1	Modifications: Enter the program name and basis for recognizing a gain or loss.	NONE
2	Modifications: Enter the program name and nature of modifications.	NONE
3	Foreclosed assets: describe the restrictions on the use/disposal of foreclosed property.	NONE
4	Foreclosed assets: describe the valuation basis for foreclosed property.	NONE
5	Foreclosed assets: disclose any changes from the prior-year's accounting method.	NONE
6	Provide analysis that explains the underlying causes for significant fluctuations in subsidy rates (SFFAS No. 18, par. 11).	NONE-SUBSIDY RATES HAVE REMAINED FAIRLY CONSISTENT
7	Provide explanation of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies, and assumptions for significant and measurable effect on subsidy rates, subsidy expenses, and su	NONE
8	Provide the changes in borrowers' eligibility, the levels of fees or interest rate charges to borrowers, the maturity terms of loans, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par. 11).	NONE
9	Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes whose effects are not measurable at the reporting date (SFFAS No. 18, par. 11).	NONE
10	Provide a broad description of foreclosed property.	NONE
11	Provide any other relevant information pertaining to this note	NONE

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<b>Note:</b> 04B      Loan Guarantees	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000      Department of the Treasury	<b>Agency Notes:</b> Note 15	
<b>Status:</b> Complete		

**Tab: Line Item Notes**

Closing Package Line Description	Acct NB	Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method: Millions
Loan Guarantee Liabilities	C	L	0	555	<b>Decimal:</b> Zero
	<b>Variance:</b>		0	-555	

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Air Transportation Stabilization Board				
13	Air Transportation Stabilization Board	0	555	555	0
14					
15					
16					
17					
18	All other loan guarantee liabilities				
	<b>Total</b>	<hr/> 0	<hr/> 555	<hr/> 555	<hr/> 0

**Tab: Other Notes Info.**

Section: A	Section Name: Other Related Information	Rounding Method: Millions	Decimal: Zero						
<b>Line No</b>	<b>Line Description</b>	<b>CY Face Value of Loans Outstanding D</b>	<b>CY Amount Guaranteed by the Government D</b>	<b>CY Loans Disbursed D</b>	<b>CY Subsidy Expense D</b>	<b>PY Face Value of Loans Outstanding D</b>	<b>PY Amount Guaranteed by the Government D</b>	<b>Line Attributes</b>	<b>NB</b>
9	Air Transportation Stabilization Board	0	0			879	799	Dollars	N/A
13								Dollars	N/A
14								Dollars	N/A
15								Dollars	N/A
16								Dollars	N/A
17								Dollars	N/A
18	All other loans guarantee liabilities							Dollars	N/A
<b>Line No</b>	<b>Line Description</b>	<b>PY Loans Disbursed D</b>	<b>PY Subsidy Expense D</b>					<b>Line Attributes</b>	<b>NB</b>
9	Air Transportation Stabilization Board							Dollars	N/A
13								Dollars	N/A

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**Note:** 04B      Loan Guarantees  
**Entity:** 2000      Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006      **Period:** SEPTEMBER  
**Agency Notes:** Note 15

**Tab: Other Notes Info.**

**Section: A**      **Section Name:** Other Related Information      **Rounding Method:** Millions      **Decimal:** Zero

14					Dollars	N/A
15					Dollars	N/A
16					Dollars	N/A
17					Dollars	N/A
18	All other loans guarantee liabilities				Dollars	N/A

**Section: B**      **Section Name:** Reconciliation of Loan Guarantee Liability Balances      **Rounding Method:** Millions      **Decimal:** Zero

<b>Line No</b>	<b>Line Description</b>	<b>2006 - SEPTEMBER</b>	<b>2005 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Line Attributes</b>	<b>NB</b>
1	Beginning balance of the loan guarantee liability	-555	724	724	0	Dollars	Credit
2	Interest supplement costs					Dollars	Credit
3	Default costs (net of recoveries)		-124	-124	0	Dollars	Credit
4	Fees and other collections		-22	-22	0	Dollars	Debit
5	Other subsidy costs	-5				Dollars	Credit
6	Total of the above subsidy expense components	5	102	102	0	Dollars	N/A
7	Loan guarantee modifications	537				Dollars	Credit
8	Fees received	5	69	69	0	Dollars	Credit
9	Interest supplements paid					Dollars	Debit
10	Foreclosed property and loans acquired					Dollars	Credit
11	Claim payments to lenders					Dollars	Debit

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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 15	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> B	<b>Section Name:</b> Reconciliation of Loan Guarantee Liability Balances	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero			
12 Interest accumulation on the liability balance	7	7	0	Dollars	Credit	
13 Other Loan Guarantees				Dollars	Credit	
14 Ending balance of the loan guarantee before reestimates	18	-698	-698	0	Dollars	N/A
15 Interest rate reestimate					Dollars	Debit
16 Technical/default reestimate	-18	143	143	0	Dollars	Debit
17 Total of the above reestimate components	-18	143	143	0	Dollars	N/A
18 Ending balance of loan guarantee liability	0	-555	-555	0	Dollars	N/A

<b>Threshold Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - Fees received (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The dollar effect of the 2006 loan sale transaction was captured in a 2006 modification, not a reestimate. All other changes were captured in a reestimate and are therefore due to changes in economic conditions. Three airlines exited the program.
Other Notes Info - Total of the above subsidy expense components (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	ATSB is a limited life program, No new guarantees are being issued. Liability is declining.
Other Notes Info - Ending balance of the loan guarantee before reestimates (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The ATSB program is winding down.

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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 15	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Section: C**      **Section Name:** Subsidy Rates for Loan Gurantees      **No Data Flag:** YES

Line No	Line Description	CY Interest Supplements	CY Defaults	CY Fees and Other Collections	CY Other	CY Total	PY Interest Supplements	Line Attributes	NB
1								Percent	N/A
2								Percent	N/A
3								Percent	N/A
4								Percent	N/A
5								Percent	N/A
6								Percent	N/A
7								Percent	N/A
8								Percent	N/A
9								Percent	N/A
10								Percent	N/A
11								Percent	N/A
12								Percent	N/A
13								Percent	N/A
14								Percent	N/A
15								Percent	N/A
16								Percent	N/A
17								Percent	N/A
18								Percent	N/A
19								Percent	N/A
20								Percent	N/A
21								Percent	N/A
22								Percent	N/A
23								Percent	N/A
24								Percent	N/A
25								Percent	N/A
26								Percent	N/A
27								Percent	N/A
28								Percent	N/A
29								Percent	N/A
30								Percent	N/A
31								Percent	N/A
32								Percent	N/A
33								Percent	N/A
34								Percent	N/A
35	All other							Percent	N/A

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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 15	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Section: C**      **Section Name:** Subsidy Rates for Loan Gurantees      **No Data Flag:** YES

programs							
Line No	Line Description	PY Defaults	PY Fees and Other Collections	PY Other	PY Total	Line Attributes	NB
1						Percent	N/A
2						Percent	N/A
3						Percent	N/A
4						Percent	N/A
5						Percent	N/A
6						Percent	N/A
7						Percent	N/A
8						Percent	N/A
9						Percent	N/A
10						Percent	N/A
11						Percent	N/A
12						Percent	N/A
13						Percent	N/A
14						Percent	N/A
15						Percent	N/A
16						Percent	N/A
17						Percent	N/A
18						Percent	N/A
19						Percent	N/A
20						Percent	N/A
21						Percent	N/A
22						Percent	N/A
23						Percent	N/A
24						Percent	N/A
25						Percent	N/A
26						Percent	N/A
27						Percent	N/A
28						Percent	N/A
29						Percent	N/A
30						Percent	N/A
31						Percent	N/A
32						Percent	N/A
33						Percent	N/A

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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 15	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> C	<b>Section Name:</b> Subsidy Rates for Loan Gurantees	<b>No Data Flag:</b> YES
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34		Percent	N/A
35	All other programs	Percent	N/A

<b>Section:</b> D	<b>Section Name:</b> Foreclosed Assets - Units	<b>No Data Flag:</b> YES
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	(I) Number of properties in the foreclosure process					Units	N/A
2	(I) Number of properties held					Units	N/A
3	(I) Average holding period for properties held					Units	N/A

<b>Section:</b> E	<b>Section Name:</b> Foreclosed Assets - Balances	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	(I) Balances for property held Pre 1992					Dollars	Debit
2	(I) Balances for property held Post 1991					Dollars	Debit

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**Note:** 04B      Loan Guarantees  
**Entity:** 2000      Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006      **Period:** SEPTEMBER  
**Agency Notes:** Note 15

**Tab: Other Notes Info.**

**Tab: Text Data**

Line No	Question	Answer
1	Provide an analysis that explains the underlying causes for the significant fluctuations in subsidy rates	The change subsidy rates is due to multiple airlines exiting the program, eliminating the financial exposure of the government. At the end of FY 2006, the government had no loan guarantee liability and no subsidy.
2	Provide an explanation of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies and assumptions for significant and measurable effect on subsidy rates, subsidy expenses and s	The dollar effects of the 2006 loan sale transactions was captured in a 2006 modification, not a reestimate. All other changes were captured in a reestimate and are therefore due to changes in economic conditions. Three airlines exited the program.
3	Provide the changes in borrowers eligibility, the levels of fees or interest rate charges to borrowers, the maturity terms, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par. 11).	There were no changes in these items except for the fact that three airlines loans were either sold or refinanced, resulting in an elimination of the federal guarantee.
4	Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes whose effects are not measurable at the reporting date (SFFAS No. 18, par. 11).	There are no events or changes at the reporting date that are more likely than not to have an un-measurable significant impact.
5	Provide any other relevant information pertaining to this note.	na

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<b>Note:</b> 05 Inventories and Related Property	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 Department of the Treasury	<b>Agency Notes:</b> Note 11	
<b>Status:</b> Complete		

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>	<b>NB</b>	<b>Acct Type</b>	<b>2006 - SEPTEMBER</b>	<b>2005 - SEPTEMBER</b>	<b>Rounding Method:</b> Millions
Inventories and Related Property	D	A	389	468	<b>Decimal:</b> Zero
	<b>Variance:</b>		0	0	

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory - balance beginning of year	468	468	468	0
2	Prior-period adjustment (not restated)				
3	Capitalized acquisitions from the public	1,084	978	978	0
4	Capitalized acquisitions from Government agencies				
5	Inventory sold or used	-1,157	-963	-963	0
6	Total allowance for inventories and related property	-6	-15	-15	0
	<b>Total</b>	<b>389</b>	<b>468</b>	<b>468</b>	<b>0</b>

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Inventory Yearend Balances by Category Type	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Inventory purchased for sale					Dollars	Debit
2	Inventory held in reserve for future sale to the public					Dollars	Debit
3	Inventory and operating material and supplies held for repair					Dollars	Debit
4	Inventory - excess, obsolete, and unserviceable					Dollars	Debit

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**Note:** 05 Inventories and Related Property

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 11

**Status:** Complete

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Inventory Yearend Balances by Category Type			<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero		
5 Operating materials and supplies held for use	15	16	16	0		Dollars	Debit
6 Operating materials and supplies held in reserve for future use	23	22	22	0		Dollars	Debit
7 Operating materials and supplies excess, obsolete, and unserviceable						Dollars	Debit
8 Stockpile materials						Dollars	Debit
9 Stockpile materials held for sale						Dollars	Debit
10 Forfeited property	59	57	57	0		Dollars	Debit
11 Other related property	304	388	388	0		Dollars	Debit
12 Total allowance for inventories and related property	12	15	15	0		Dollars	Credit
13 Total inventories and related property, net	389	468	468	0		Dollars	N/A

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 11	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> B	<b>Section Name:</b> Capitalized Acquisitions From Government Agencies by Trading Patnr	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	General Services Administration					Dollars	Debit
2	Department of Defense					Dollars	Debit
3	Department of Interior					Dollars	Debit
4	Department of Justice					Dollars	Debit
5	National Aeronautics and Space Administration					Dollars	Debit
6	All other departments					Dollars	Debit
7	Total Capitalized Assets from Federal Agencies					Dollars	N/A

<b>Section:</b> C	<b>Section Name:</b> Other Information	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Difference between stockpile material carrying amount and its estimated selling price					Dollars	Debit
2	Difference between excess, obsolete, or unserviceable material carrying amount and its estimated selling price					Dollars	Debit
3	Amount of inventory revalued by					Dollars	Debit

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 11	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> C	<b>Section Name:</b> Other Information	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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4	holding gains and losses Change in allowance	Dollars	Debit
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<b>Section:</b> D	<b>Section Name:</b> Seized Property-Analysis of Change in Dollar Value	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	CY Balance at the Beginning of the year D	CY Seized during the year D	CY Disposed of during the year C	CY Balance at end of the year	PY Balance at the Beginning of the year D	PY Seized during the year D	Line Attributes	NB
1	Change in dollar value Seized Property	858	803	621	1,040	867	699	Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A

Line No	Line Description	PY Disposed of during the year C	PY Balance at the end of the year	Line Attributes	NB
1	Change in dollar value Seized Property	708	858	Dollars	N/A
2				Dollars	N/A
3				Dollars	N/A
4				Dollars	N/A

**Tab: Text Data**

Line No	Question	Answer
1	Method used to calculate allowance for each category of inventory	All inventory that is not sale has an allowance of 100% of the original value (US Mint). Note that the Department had nominal allowances on all inventory (FY 06 \$12M, FY 05 \$15M)
2	Restrictions on inventory for each category of inventory	None are known
3	Changes from the prior year's accounting method, if any for each category of inventory	Mint Gold and silver working stock and reserve previously held in inventory reclassified to Gold and Silver Reserves

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 11	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> E	<b>Section Name:</b> Seized Property-Analysis of Change in the Number of Items								
Line No	Line Description	CY Balance at the beginning of the year	CY Seized during the year	CY Disposed of during the year	CY Balance at the end of the year	PY Balance at the beginning of the year	PY Seized during the year	Line Attributes	NB
1	Change in units Seized Property	21,356.0000	52,616.0000	-50,883.0000	23,089.0000	24,677.0000	56,326.0000	Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A
Line No	Line Description	PY Disposed of during the year	PY Balance at the end of the year					Line Attributes	NB
1	Change in units Seized Property	-59,647.0000	21,356.0000					Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A

<b>Section:</b> F	<b>Section Name:</b> Forfeited Property-Analysis of Change in Dollar Value	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	CY Balance at the beginning of the year D	CY Additions during the year D	CY Disposed of during the year C	CY Balance at end of the year	PY Balance at the beginning of the year D	PY Additions during the year D	Line Attributes	NB
1	Change in Dollar Value Forfeited Property	60	251	237	74	46	298	Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
Line No	Line Description	PY Disposed of during the year C	PY Balance at end of the year					Line Attributes	NB
1	Change in Dollar Value Forfeited Property	284	60					Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 11	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Section: G**      **Section Name:** Forfeited Property-Analysis of Change in the Number of Items

Line No	Line Description	CY Balance at the beginning of the year	CY Additions during the year	CY Disposed of during the year	CY Balance at the end of the year	PY Balance at the beginning of the year	PY Additionals during the year	Line Attributes	NB
1	Change in units related to forfeited property	10,386.0000	33,854.0000	-34,333.0000	9,907.0000	14,169.0000	40,574.0000	Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A

Line No	Line Description	PY Disposed of during the year	PY Balance at the end of the year	Line Attributes	NB
1	Change in units related to forfeited property	-44,357.0000	10,386.0000	Units	N/A
2				Units	N/A
3				Units	N/A
4				Units	N/A

**Section: H**      **Section Name:** Goods Held Under Price Support and Stabilization Programs-Analysis of Change in Dollar Value      **No Data Flag:** YES      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	CY Beginning of year D	CY Acquired during the year D	CY Disposed of during the year C	CY Balance at the end of the year	PY Beginning of year D	PY Acquired during the year D	Line Attributes	NB
1								Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A

Line No	Line Description	PY Disposed of during the year C	PY Balance at the end of the year	Line Attributes	NB
1				Dollars	N/A
2				Dollars	N/A
3				Dollars	N/A
4				Dollars	N/A

**Tab: Text Data**

Line No	Question	Answer
4	Basis for valuation for each category of inventory	All inventories held by the US Mint are valued using a weighted average.

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 11	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> I	<b>Section Name:</b> Goods Held Under Price Support and Stabilization Programs-Analysis of Change in Volume	<b>No Data Flag:</b> YES							
<b>Line No</b>	<b>Line Description</b>	<b>CY Balance at the beginning of the year</b>	<b>CY Acquired during the year</b>	<b>CY Disposed of during the year</b>	<b>CY Balance at the end of the year</b>	<b>PY Balance at the beginning of the year</b>	<b>PY Acquired during the year</b>	<b>Line Attributes</b>	<b>NB</b>
1								Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A
<b>Line No</b>	<b>Line Description</b>	<b>PY Disposed of during the year</b>	<b>PY Balance at the end of the year</b>					<b>Line Attributes</b>	<b>NB</b>
1								Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A

<b>Section:</b> J	<b>Section Name:</b> Goods Held Under Price Support and Stabilization Programs-Other Information	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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<b>Line No</b>	<b>Line Description</b>	<b>2006 - SEPTEMBER</b>	<b>2005 - SEPTEMBER</b>	<b>Line Attributes</b>	<b>NB</b>
1	Estimate to be donated or transferred during the coming period			Dollars	Debit
2	Goods received as a result of surrender of collateral related to nonrecourse loans outstanding			Dollars	Debit
3	Dollar value of purchase commitments			Dollars	Debit
4	Contingent loss if it is at least reasonably possible			Dollars	Credit

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 11	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> K	<b>Section Name:</b> Goods Held Under Price Support and Stabilization Programs-Volume	<b>No Data Flag:</b> YES
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Line Attributes	NB
1	Volume of purchase agreement commitments			Units	N/A

<b>Section:</b> L	<b>Section Name:</b> Forfeited Property by Type	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Line Attributes	NB
1	Estimate of value to be distributed to other Federal agencies or State and local governments	2	17	Dollars	Debit

**Tab: Text Data**

Line No	Question	Answer
5	Decision criteria for categorizing inventory	<p>All inventories held by the Bureau of Engraving and Printing are valued at standard cost, except for finished goods in inventories, which are valued at weighted average unit cost. Both methods approximate actual cost. Cost elements included in work-in-process and finished goods inventories are direct materials, direct labor, manufacturing overhead and manufacturing support.</p> <p>Inventory is categorized as Raw Material, Work-In-Process or Finished Goods. Raw Materials are virgin or precious metals, Work-In-Process is anything that has been worked on at all, and Finished Goods are goods available for sale.</p>

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**Note:** 05 Inventories and Related Property

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 11

**Status:** Complete

**Tab: Other Notes Info.**

**Tab: Text Data**

<b>Line No</b>	<b>Question</b>	<b>Answer</b>
6	Any changes in criteria for categorizing inventory	Inventories consist of the following: Raw materials and supplies Work-in-process Finished goods - regular currency Finished goods - postage stamps and special products Finished goods - uncut currency
7	What constitutes a seizure related to seized property	A seizure normally constitutes taking into custody the property, real or personal, of a person or entity against whom the judgment of a competent court has passed or the consequence of a violation of public law has occurred. Property may be simultaneously seized for more than
8	Provide a general description of seized property	one purpose, i.e. seized as evidence of criminal activity and seized for tax enforcement. Seized property includes monetary instruments, real property, tangible and personal property of others (Currency, other monetary instruments, real property, general property, vessels, aircraft, vehicles and prohibited property).
9	Provide method of disposal related to seized property	The methods of disposal for seized property are recognized through redemption, release, abandonment, or acquired for the United States. Before sale or abandonment can occur, seized property must convert to a forfeited status by legal proceedings. The exception to this falls under IRS code 6331 where levy and sale of taxpayer property can occur without regard to the forfeiture process.
10	Provide information about any liens or other claims against property related to seized property	Valuation of property seized under Internal Revenue Code will be based on market value less any liens or claims from a third party. A valuation allowance would be established for liens or claims from a third party. For tax receivables, the valuation is limited to the amount due to the federal government.
11	Discuss method of disposition as it relates to forfeited property	Disposition of forfeited property is achieved through sale, transfer, remissions, destructions, or it is held for internal use. This applies to all categories of forfeited property.
12	Discuss restrictions on use or distribution of forfeited property	If property is sold, there are no restrictions on the property except as noted and integral to the sale; if the property is destroyed, there are no restrictions; and if the property is transferred, it is subject to the Government policy which authorizes the transfer. This applies to all categories of property. Forfeited property that cannot be sold or distributed due to legal restrictions, i.e., guns, drugs are destroyed and have no financial value.
13	Discuss the basis for valuing commodities including method and cost flow assumptions as it relates to goods held under price support and stabilization programs	na
14	Discuss changes from the prior year's accounting method, if any, as it relates to goods held under price support and stabilization programs	na
15	Discuss restrictions on the use, disposal, or sale as it relates to goods held under price support and stabilization programs	na
16	Provide any other relevant information.	na

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<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 12	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>	<b>Acct NB</b>	<b>Type</b>	<b>2006 - SEPTEMBER</b>	<b>2005 - SEPTEMBER</b>	<b>Rounding Method:</b> Millions
Property, Plant and Equipment	D	A	2,182	2,398	<b>Decimal:</b> Zero
	<b>Variance:</b>		0	0	

Line No	Line Description	CY PP&E	CY Accum. Depr.	CY Net PP& E	PY PP&E	PY Accum. Depr.	PY Net PP&E
1	PP&E - balance beginning of year	5,400	3,002	2,398	5,280	2,535	2,745
2	Prior-period adjustments (not restated)	0		0	3		3
3	Capitalized acquisitions from the public	405		405	360		360
4	Capitalized acquisitions from Government agencies	27	1	26	41	3	38
5	Deletions from the Balance Sheet	-345	-216	-129	-278	-134	-144
6	Revaluations	-9		-9	-6	-2	-4
7	Stewardship reclassifications						
8	Depreciation/amortization		509	-509		600	-600
	<b>Total</b>	<u>5,478</u>	<u>3,296</u>	<u>2,182</u>	<u>5,400</u>	<u>3,002</u>	<u>2,398</u>

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Gross cost for PP&E for each category	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Buildings, structures, and facilities (including improvement to land)	642	583	583	0	Dollars	Debit
2	Furniture, fixtures, and equipment	3,182	2,602	2,602	0	Dollars	Debit
3	Construction in progress	14	172	172	0	Dollars	Debit

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<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 12	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Gross cost for PP&E for each category	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero		
4 Land	12	11	11	0	Dollars Debit
5 Automated data processing software	1,027	901	901	0	Dollars Debit
6 Assets under capital lease	22	86	86	0	Dollars Debit
7 Leasehold improvements	487	461	461	0	Dollars Debit
8 Other property, plant and equipment	92	584	584	0	Dollars Debit
9 Total property, plant and equipment	5,478	5,400	5,400	0	Dollars N/A

<b>Threshold Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - Furniture, fixtures, and equipment (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	aggregate increase in many bureaus, no single factor
Other Notes Info - Construction in progress (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	multiple bureau reclassification from CIP.
Other Notes Info - Automated data processing software (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	internal use software projects primarily at IRS, and some at various other bureaus.
Other Notes Info - Assets under capital lease (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Reduction in capital leases at IRS. See IRS standalone report Notes 6 & 8.
Other Notes Info - Other property, plant and equipment (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Moved IRS wip internal use software as deployed from Other to internal use

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**Note:** 06 Property, Plant, and Equipment

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 12

**Status:** Complete

**Tab: Other Notes Info.**

**Section: B**      **Section Name:** Accumulated Depreciation/Amortization      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Buildings, structures, and facilities	249	216	216	0	Dollars	Credit
2	Furniture, fixtures, and equipment	2,317	1,796	1,796	0	Dollars	Credit
3	Automated data processing software	431	285	285	0	Dollars	Credit
4	Assets under capital lease	7	48	48	0	Dollars	Credit
5	Leasehold improvements	292	245	245	0	Dollars	Credit
6	Other property, plant, and equipment	0	412	412	0	Dollars	Credit
7	Total accumulated depreciation/amortization	-3,296	-3,002	-3,002	0	Dollars	N/A

**Section: C**      **Section Name:** Intragovernmental Capitalized acquisition amounts      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	General Services Administration	23	35	35	0	Dollars	Debit
2	Department of Defense					Dollars	Debit
3	Department of the Interior					Dollars	Debit
4	Department of Justice					Dollars	Debit
5	National Aeronautics and Space Administration					Dollars	Debit
6	All other departments	1	3	3	0	Dollars	Debit

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**Note:** 06 Property, Plant, and Equipment

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 12

**Status:** Complete

**Tab: Other Notes Info.**

**Section: C**      **Section Name:** Intragovernmental Capitalized acquisition amounts      **Rounding Method:** Millions      **Decimal:** Zero

7	Total capitalized assets from Federal agencies	24	38	38	0	Dollars	N/A
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**Section: D**      **Section Name:** Estimated useful life

Line No	Line Description	CY Low Estimate	CY High Estimate	PY Low Estimate	PY High Estimate	Line Attributes	NB
1	Building, structures, and facilities (including improvement to land)	25,000.0000	50,000.0000	25,000.0000	50,000.0000	Units	N/A
2	Furniture, fixtures, and equipment	25,000.0000	50,000.0000	25,000.0000	50,000.0000	Units	N/A
3	Construction in progress	25,000.0000	50,000.0000	25,000.0000	50,000.0000	Units	N/A
4	Land	25,000.0000	50,000.0000	25,000.0000	50,000.0000	Units	N/A
5	Automated data processing software	25,000.0000	50,000.0000	25,000.0000	50,000.0000	Units	N/A
6	Assets under capital lease	25,000.0000	50,000.0000	25,000.0000	50,000.0000	Units	N/A
7	Leasehold improvements	25,000.0000	50,000.0000	25,000.0000	50,000.0000	Units	N/A
8	Other property, plant, and equipment	25,000.0000	50,000.0000	25,000.0000	50,000.0000	Units	N/A

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<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 12	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> E	<b>Section Name:</b> Capitalization threshold for PP&E (SFFAS No. 6, par. 45)	<b>Rounding Method:</b> Whole-Dollars	<b>Decimal:</b> Zero
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Line No	Line Description	CY Low	CY High	PY Low	PY High	Line Attributes	NB
1	Building, structures, and facilities (including improvement to land)	25,000	50,000	25,000	50,000	Dollars	Debit
2	Furniture, fixtures, and equipment	25,000	50,000	25,000	50,000	Dollars	Debit
3	Construction in progress	25,000	50,000	25,000	50,000	Dollars	Debit
4	Land	25,000	50,000	25,000	50,000	Dollars	Debit
5	Automated data processing software	25,000	50,000	25,000	50,000	Dollars	Debit
6	Assets under capital lease	25,000	50,000	25,000	50,000	Dollars	Debit
7	Leasehold improvements	25,000	50,000	25,000	50,000	Dollars	Debit
8	Other property, plant, and equipment	25,000	50,000	25,000	50,000	Dollars	Debit

<b>Section:</b> F	<b>Section Name:</b> Gains/Loss on Sale/Disposition	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Line Attributes	NB
1	Gain/Loss on sale/disposition of property, plant and equipment			Dollars	Debit

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**Note:** 06 Property, Plant, and Equipment

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 12

**Status:** Complete

**Tab: Other Notes Info.**

**Tab: Text Data**

<b>Line No</b>	<b>Question</b>	<b>Answer</b>
1	Enter the method of amortization and depreciation for each category/class of property, plant, and equipment (SFFAS No. 6, par 45).	The Department uses straight line depreciation on all PP&E with varying service lives. Buildings, structures and facilities 3-50 years Furniture, fixtures and equipment 2-20 years Construction in progress n/a ADP software 2-10 years Assets under capital lease 2-25 years Leasehold improvements 2-25 years Other PP&E (ADP equipment, etc.) 2-30 years
2	Explain any changes from the prior-year's capitalization threshold, if any, for each category/class of property, plant, and equipment (SFFAS No. 6, par 45).	NONE
3	Disclose any restrictions on the use or convertibility of general property, plant, and equipment, if any, for each category/class of property, plant, and equipment (SFFAS No. 6, par 45).	no restrictions identified
4	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 16, par 9).	ONE- The Main Treasury Building and Annex
5	Disclose any transfer of land where the book value is not known by the receiving entity, if material (SFFAS No. 6, par.72).	NONE
6	Provide any other relevant information pertaining to this note.	NONE

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<b>Note:</b> 07	Securities and Investments	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 7	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	Acct NB Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method: Millions
Securities and Investments	D A	9,325	9,404	<b>Decimal:</b> Zero
	<b>Variance:</b>	0	0	

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
2	Exchange Stabilization Fund	9,277	9,216	9,404	-188
3					
4					
5					
6					
7	Other securities and investments	48	188		188
	<b>Total</b>	9,325	9,404	9,404	0

**Threshold**

Line Description	Question	Answer
Line Item Notes - Other securities and investments (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The Air Transportation Safety Board disposed of stock warrants during FY 2006.

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Gain/Loss on Disposition of Securities and Investments	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Line Attributes	NB
1	Gain/Loss on disposition of securities and investments			Dollars	Debit

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**Note:** 07      Securities and Investments  
**Entity:** 2000      Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Agency Notes:** Note 7

**Tab: Other Notes Info.**

**Tab: Text Data**

Line No	Question	Answer
1	Provide a description of the programs reported on the "Line Item Notes" tab for lines 1 through 6.	See Departmental Note 7 - The balance is mostly comprised of investments held by the Exchange Stabilization Fund
2	Provide a description and related amounts for balances that exceed \$1 billion in the line title "Other Assets" on the "Line Item Notes" tab.	Euro Bonds \$4 Japanese Government Bonds \$ 5
3	Provide any other relevant information pertaining to this note.	none

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<b>Note:</b> 08	Other Assets	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 9	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	Acct NB	Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method: Millions
Other Assets	D	A	5,510	5,486	<b>Decimal:</b> Zero
	<b>Variance:</b>		0	0	

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	11	12	12	0
2	(I) Securities and investments				
3	Other Assets	5,499	5,474	5,474	0
	<b>Total</b>	<u>5,510</u>	<u>5,486</u>	<u>5,486</u>	<u>0</u>

**Tab: Text Data**

Line No	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advances are the aggregate at every bureau. Most of this balance applies to IRS and is not significant to the IRS or Departmental Balance Sheet.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	see Departmental Note 9, concerning \$5,488 Investments in International Financial Institutions
3	Provide any other relevant information pertaining to this note.	none

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<b>Note:</b> 09	Accounts Payable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 18	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	Acct NB Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method: Millions
Accounts Payable	C L	704	495	<b>Decimal:</b> Zero
	<b>Variance:</b>	0	0	

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	704	495	495	0
	Total	704	495	495	0

**Threshold**

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	increase in accounts payable is the aggregate result from all bureaus, no single reason for the increase

**Tab: Other Notes Info.**

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<b>Note:</b> 10A	Federal Debt Securities Held by the Public	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 14	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	Acct		2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method: Millions
	NB	Type			
Federal Debt Securities Held by the Public	C	L	4,844,074	4,600,668	<b>Decimal:</b> Zero
	<b>Variance:</b>		-4,844,074	-4,600,668	

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Marketable Securities	908,474	910,323	910,323	0
	- Treasury bills				
2	Marketable Securities	2,445,307	2,328,212	2,328,212	0
	- Treasury notes				
3	Marketable Securities	534,473	520,507	520,507	0
	- Treasury bonds				
4	Marketable Securities	395,550	307,011	307,011	0
	- Treasury inflation protected securities				
5	Non-marketable securities	559,317	535,186	535,186	0
6	Unamortized premium on Treasury securities	6,293	6,973	6,973	0
7	Unamortized discount on Treasury securities	-46,459	-42,504	-42,504	0
8	Accrued interest payable on debt issued by Treasury	41,119	34,960	34,960	0
9	Securities at par				
10	Unamortized premium on securities				
11	Unamortized discount on securities				
12	Accrued interest payable on agency securities				
	<b>Total</b>	<u>4,844,074</u>	<u>4,600,668</u>	<u>4,600,668</u>	<u>0</u>

**Tab: Other Notes Info.**

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**Note:** 10A Federal Debt Securities Held by the Public

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 14

**Status:** Complete

**Tab: Other Notes Info.**

**Section:** A **Section Name:** Federal Debt Held By the Public: Other Related Information

**Rounding Method:** Millions

**Decimal:** Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Debt subject to statutory limit	8,420,278	7,871,040	7,871,040	0	Dollars	Credit
2	Statutory debt limit	8,965,000	8,184,000	8,184,000	0	Dollars	Credit

**Section:** B **Section Name:** Federal Debt Held By The Public: Average Interest Rate

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Line Attributes	NB
1	Marketable securities - Treasury bills	5.0000	3.4000	Percent	N/A
2	Marketable securities - Treasury notes	4.2000	3.7000	Percent	N/A
3	Marketable securities - Treasury bonds	7.6000	7.9000	Percent	N/A
4	Marketable securities - Treasury inflation protected securities	2.3000	2.4000	Percent	N/A
5	Non-marketable securities	5.0000	4.9000	Percent	N/A

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<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> None Eliminated	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Section:** A      **Section Name:** Investments in Federal Debt securities      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value D	PY Unamortized discount C	Line Attributes	NB
19	Department of Treasury, Exchange Stabilization Fund	15,711			15,711	15,238		Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23								Dollars	N/A
24	All other programs and funds	5,441	13	117	5,545	5,123	18	Dollars	N/A
Line No	Line Description	PY Unamortized premium D	PY Net Investment					Line Attributes	NB
19	Department of Treasury, Exchange Stabilization Fund		15,238					Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23								Dollars	N/A
24	All other programs and funds	162	5,267					Dollars	N/A

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> no seperate note - ref 18	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	Acct NB	Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: Millions
							Decimal: Zero
			Variance:				
<b>Line No</b>	<b>Line Description</b>		<b>2006 - SEPTEMBER</b>	<b>2005 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	
1	Pension and accrued benefits						
2	Post-retirement health and accrued benefits						
3	Veteran's compensation and burial benefits						
4	Life Insurance and accrued benefits						
5	FECA Benefits		635	684	684	0	
6	Liability for other retirement and postemployment benefits						
	<b>Total</b>		<u>635</u>	<u>684</u>	<u>684</u>	<u>0</u>	

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Pension and accrued benefits liability-beginning of period					Dollars	Credit
2	Prior-period adjustments(not restated)					Dollars	Credit
3	Plan amendment liability					Dollars	Credit
4	(I) Plan amendment liability					Dollars	N/A

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> no seperate note - ref 18	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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5	Assumption Change Liability		Dollars	Credit
6	Normal Costs (SFFAS No. 5, par. 72)		Dollars	Credit
7	Interest on Liability		Dollars	Credit
8	Prior (and past) service cost (or the initiation of a new plan)		Dollars	Credit
9	Actuarial (gains)/losses		Dollars	Credit
10	Total pension expense (SFFAS No. 5, par.72)		Dollars	N/A
11	Less Benefits Paid		Dollars	Debit
12	Pension and Accrued Benefits Liability-end of period		Dollars	N/A

<b>Section:</b> B	<b>Section Name:</b> Pension Liability Long-Term Significant Assumptions Used in 2006 and 2005 Valuation (SFFAS No. 5, par.67)	<b>No Data Flag:</b> YES		
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Line No	Line Description	CY	PY	Line Attributes	NB
1	Rate of Interest			Percent	N/A
2	Rate of inflation			Percent	N/A
3	Projected salary increases			Percent	N/A

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> no seperate note - ref 18	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Section:** C      **Section Name:** Postretirement Health and Accrued Benefits      **No Data Flag:** YES      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)					Dollars	Credit
2	Prior-period adjustments (not restated)					Dollars	Credit
3	Plan amendment liability					Dollars	Credit
4	Assumption change liability					Dollars	Credit
5	Normal costs					Dollars	Credit
6	Interest on liability					Dollars	Credit
7	Change in medical inflation rate assumption (gains)/losses					Dollars	Credit
8	Other actuarial (gains)/losses					Dollars	Credit
9	Total postretirement health benefits expense					Dollars	N/A
10	Less claims paid					Dollars	Debit
11	Postretirement health and accrued benefits liability-end of period					Dollars	N/A

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> no seperate note - ref 18	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> D	<b>Section Name:</b> Postretirement Health Liability Significant Assumptions Used in Determining the 2006 and 2005 Valuation	<b>No Data Flag:</b> YES
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Rate of Interest					Percent	N/A
2	Rate of health care cost inflation					Percent	N/A
4	(I) Normal costs					Percent	N/A
5	(I) Interest on liability					Percent	N/A
6	(I) Change in medical inflation rate assumption (gains)/losses					Percent	N/A
7	(I) Other actuarial (gains)/losses					Percent	N/A
9	(I) Less claims paid					Percent	N/A
10	(I) Postretirement health and accrued benefits liability-end of period					Percent	N/A

<b>Section:</b> E	<b>Section Name:</b> Veteran's Compensation and Burial Benefits (to be completed by the Department of Veterans Affairs)	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER D	2005 - SEPTEMBER D	Previously Rptd D	Line Item Changes D	Line Attributes	NB
4	Total compensation and burial benefits payable					Dollars	N/A

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> no seperate note - ref 18	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> G	<b>Section Name:</b> Assets	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund					Dollars	Debit
2	Total assets of pension and other retirement and benefit plans					Dollars	Debit
3	Market value of investments in market-based and marketable securities included in line 2					Dollars	Debit

**Tab: Text Data** **No Data Flag:** YES

Line No	Question	Answer
1	Provide the following information as it relates to whole life insurance (SFFAS No. 5, par. 121): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.	
2	Provide the following information as it relates to life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any oth	
3	Provide additional disclosures required by SFFAS No. 5, par. 117 for whole life insurance programs.	
4	For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe assumptiions used (SFFAS 5, par. 67).	
5	Provide the long-term projection (25 years) of the significant assumptions used in determining the pension liability and the related expense.	
6	Provide the long-term projection (25 years) of the significant assumptions used in determining the post-retirement health benefits liability and the related expense.	
7	Provide any other relevant information pertaining to this note.	

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<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	Acct NB Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: Millions	
						Decimal: Zero	Variance:
Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes		
1							
2							
3							
4							
5							
6	Other Environmental and Disposal Liabilities						
	Total						

**Tab: Other Notes Info.**

Section: A	Section Name: Other Related Information	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined			
Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Amount of operating and capital expenditures used to remediate legacy waste					Dollars	Debit
2	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment					Dollars	Debit
3	Estimated cleanup costs when general property, plant and equipment is					Dollars	Debit

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<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Other Related Information	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
placed into service				
4 Changes in total estimated cleanup costs due to changes in law and technology				Dollars Debit
5 Portion of the change in estimated costs due to changes in law and technology that is related to prior periods				Dollars Debit

**Tab: Text Data** **No Data Flag: YES**

Line No	Question	Answer
1	Describe the method for assigning estimated cleanup cost to operating periods (SFFAS No. 6, par. 108)	
2	Provide the formulation of estimates regarding possible changes to cleanup costs due to inflation, deflation, technology, or applicable laws and regulations (SFFAS No. 6, par. 111).	
3	List the applicable laws and regulations covering cleanup requirements	
4	Provide a description of type of environmental and disposal liabilities identified.	
5	Provide any other relevant information pertaining to this note.	

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<b>Note:</b> 13	Benefits Due and Payable	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	NB	Acct Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method: Millions
Benefits Due and Payable	C	L	0	0	
	<b>Variance:</b>		0	0	

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Other Benefits Due and Payable				
10	(I)				
11	(I)				
12	(I)				
	Total	_____	_____	_____	_____

**Tab: Other Notes Info.**

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<b>Note:</b> 14	Insurance Programs Other Than Veterans Affairs	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A - None	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	Acct NB	Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method:	Millions
Insurance Programs	C	L	13	12		
	<b>Variance:</b>		0	0	<b>Decimal:</b>	Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
4	Other Insurance Programs	13	12		12
5	(I) Other insurance programs				-12
	<b>Total</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>0</b>

**Tab: Text Data**

Line No	Question	Answer
1	Provide a description for the type of insurance programs identified in the "Line Item Notes" tab.	The actuarial liability relates to an insurance program at the Office of the Comptroller of the Currency. Change is less than 10%
2	Provide a description and related amounts for balances that exceed \$1 billion entered on the line titled "Other insurance programs" in the "Line Item Notes" tab.	N/A
3	Provide any other relevant information pertaining to this note.	None

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<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 5, 6, 8, 18	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	Acct NB Type	2006 - SEPTEMBER	2005 - SEPTEMBER	Rounding Method: Millions
Other Liabilities	C L	33,591	33,608	<b>Decimal: Zero</b>
	<b>Variance:</b>	-33,591	-33,608	

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Deferred revenue	271	248	248	0
2	Accrued wages and benefits	348	278	830	-552
3	Gold certificates	11,037	10,924	10,924	0
4	Other debt				
5	Exchange Stabilization Fund	9,433	9,302	9,302	0
6	Deposited funds and undeposited collections	497	844	844	0
7	Capital lease liability	4	26	26	0
8	Contingent liability	2			
9	Accrued grant liability				
10	Federal aid highway grant accruals				
11	Actuarial liabilities				
12	Nuclear waste fund				
13	D.C. pension liability	9,068	8,511	8,511	0
14	Custodial liability	3	3	3	0
15	Accrued annual leave	573	552		552
16	(I) Other accrued liabilities				
17					
18					
19					
20	Other Liabilities	2,468	2,920	2,920	0
	<b>Total</b>	<u>33,704</u>	<u>33,608</u>	<u>33,608</u>	<u>0</u>

**Threshold**

Line Description	Question	Answer
Line Item Notes - Accrued wages and benefits (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Reclass of 50M in accrued annual leave related to Treasury Public Enterprise Funds.
Line Item Notes - Deposited funds and undeposited collections (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The change is related to fluctuations both positive and negative related to multiple Treasury Bureaus.

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<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 5, 6, 8, 18	
<b>Status:</b> Complete			

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<b>Threshold</b>		
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Capital lease liability (2006 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Declining calital lease at IRS.
Line Item Notes - Other Liabilities (2006 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	Accrued liabilities from various bureaus.

**Tab: Other Notes Info.**

<b>Tab: Text Data</b>		
<b>Line No</b>	<b>Question</b>	<b>Answer</b>
1	Provide a description of the liabilities reported on the "Line Item Notes" tab for lines 1 through 18.	Same as defined line items note.
2	Provide a description and related amounts for balances that exceed \$2 billion on the "Line Item Notes" tab for the line titled "Other liabilities".	Various accrued liabilities at multiple bureaus
3	Provide any other relevant information pertaining to this note.	none

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**Note:** 16 Collections and Refunds of Federal Revenue

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 1, 22

**Status:** Complete

**Tab: Other Notes Info.**

**Section: A**      **Section Name:** Collections of Federal Revenue      **Rounding Method:** Millions      **Decimal:** Zero

<b>Line No</b>	<b>Line Description</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>Prior Years</b>	<b>Line Attributes</b>	<b>NB</b>
1	Individual income and tax withholdings	1,309,338	690,831	17,307	16,733	Dollars	Credit
2	Corporation income taxes	259,140	103,803	1,669	15,814	Dollars	Credit
3	Unemployment taxes	5,080	2,276	52	125	Dollars	Credit
4	Excise taxes	53,488	18,999	91	196	Dollars	Credit
5	Estate and gift taxes	50	18,806	1,240	8,592	Dollars	Credit
6	Railroad retirement taxes	3,577	1,094	0	2	Dollars	Credit
7	Federal Reserve earnings	24,141	5,804			Dollars	Credit
8	Fines, penalties, interest, and other revenue	1,862	436			Dollars	Credit
9	Custom duties					Dollars	Credit
10	Subtotal	-1,656,676	-842,049	-20,359	-41,462	Dollars	N/A
11	Amounts collected for Non-Federal entities	374				Dollars	Debit
12	Total	-1,656,302	-842,049	-20,359	-41,462	Dollars	N/A

**Section: B**      **Section Name:** PP Collections of Federal Revenue      **Rounding Method:** Millions      **Decimal:** Zero

<b>Line No</b>	<b>Line Description</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>Prior Years</b>	<b>Line Attributes</b>	<b>NB</b>
1	Individual income and tax withholdings	1,211,866	620,914	13,873	18,034	Dollars	Credit
2	Corporation income taxes	209,398	83,098	1,178	13,195	Dollars	Credit
3	Unemployment taxes	4,915	1,890	37	106	Dollars	Credit
4	Excise taxes	52,330	18,954	104	582	Dollars	Credit
5	Estate and gift taxes	77	16,616	1,278	7,634	Dollars	Credit

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**Note:** 16 Collections and Refunds of Federal Revenue

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 1, 22

**Status:** Complete

**Tab: Other Notes Info.**

**Section: B**      **Section Name:** PP Collections of Federal Revenue      **Rounding Method:** Millions      **Decimal:** Zero

6	Railroad retirement taxes	3,464	1,071	1	3	Dollars	Credit
7	Federal Reserve earnings	14,208	5,089			Dollars	Credit
8	Fines, penalties, interest, and other revenue	2,157	360			Dollars	Credit
9	Customs duties					Dollars	Credit
10	Subtotal	-1,498,415	-747,992	-16,471	-39,554	Dollars	N/A
11	Amounts collected for non-Federal entities	454				Dollars	Debit
12	Total	-1,497,961	-747,992	-16,471	-39,554	Dollars	N/A

**Section: C**      **Section Name:** Federal Tax Refunds Disbursed      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	2006	2005	2004	Prior Years	Line Attributes	NB
1	Individual income and tax withholdings	612	225,503	13,465	5,606	Dollars	Debit
2	Corporation income taxes	1,238	8,805	3,906	16,514	Dollars	Debit
3	Unemployment taxes		86	19	38	Dollars	Debit
4	Excise taxes		479	46	178	Dollars	Debit
5	Estate and gift taxes	429	240	332	279	Dollars	Debit
6	Railroad retirement taxes		-31	15	19	Dollars	Debit
7	Federal Reserve earnings					Dollars	Debit
8	Fines, penalties, interest, and other revenue					Dollars	Debit
9	Customs Duties					Dollars	Debit
10	Total	2,279	235,082	17,783	22,634	Dollars	N/A

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**Note:** 16 Collections and Refunds of Federal Revenue

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 1, 22

**Status:** Complete

**Tab: Other Notes Info.**

**Section:** D      **Section Name:** PP Fed Tax Refunds Disbursed for the FY      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	2005	2004	2003	Prior Years	Line Attributes	NB
1	Individual income and tax withholdings	586	211,102	12,842	5,489	Dollars	Debit
2	Corporation income taxes	970	7,167	5,500	21,458	Dollars	Debit
3	Unemployment taxes	1	73	13	31	Dollars	Debit
4	Excise taxes	329	337	46	283	Dollars	Debit
5	Estate and gift taxes	0	257	373	253	Dollars	Debit
6	Railroad retirement taxes	0	2	0	2	Dollars	Debit
7	Federal Reserve earnings					Dollars	Debit
8	Fines, penalties, interest, and other revenue					Dollars	Debit
9	Customs duties					Dollars	Debit
10	<b>Total</b>	<b>1,886</b>	<b>218,938</b>	<b>18,774</b>	<b>27,516</b>	Dollars	N/A

**Section:** E      **Section Name:** Miscellaneous      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Portion due from identified non-compliance assessments	0	0		0	Dollars	Debit
2	Portion due from pre-assessment work in process	0	0		0	Dollars	Debit

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<b>Note:</b> 16	Collections and Refunds of Federal Revenue	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 1, 22	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> F	<b>Section Name:</b> Tax Gap	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	CY Low end of range	CY High end of range	PY Low end of range	PY High end of range	Line Attributes	NB
1	Tax gap estimate	0	345,000	312,000	353,000	Dollars	Debit

**Tab: Text Data**

Line No	Question	Answer
1	Disclose the basis of accounting related to Collections and Disbursements of Federal Revenue.	The Department's Statement of Custodial Activity is presented on a modified accrual basis of accounting. Revenues are recognized as cash is collected. The Balance Sheet includes an estimated amount for taxes receivable and payable to the General Fund of the United States government (ref: Department Note 1, M)
2	Provide a brief description of any other material types of revenue transactions that relate to the custodial responsibility of the collecting entity (SFFAS No. 7, par. 65.2).	See IRS stand alone Audited Financial Statements, Notes 1H, I, and supplemental information.
3	Disclose the reasons for any trust fund revenues that are not recorded in accordance with applicable law (SFFAS No. 7, par. 66).	Trust Fund Revenues are recorded in accordance with applicable law.
4	Provide any other relevant information pertaining to this note.	Ref: IRS Standalone audited financial statements. NOTE: IRS could not calculate a Tax Gap Low End Estimate, they were only able to provide the High End.

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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Prior Period Adjustments	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line No	Line Description	2006 - SEPTEMBER	Line Attributes	NB
1	Amounts that adjusted CY beginning net position - for change in accounting principles		Dollars	Credit
2	Amounts that adjusted CY beginning net position - for correction of errors in PP not restated		Dollars	Credit

**Tab: Text Data**                      **No Data Flag: YES**

Line No	Question	Answer
1	Describe the adjustments to beginning net position that resulted from changes in accounting principles and all corrections of errors that were not restated.	
2	List the line items that were restated and the amount they were restated by, for all corrections of errors restated.	
3	Describe the corrections of error that were restated.	
4	Describe any Federal prior-period adjustments.	
5	Provide any other relevant information pertaining to this note.	

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<b>Note:</b> 18	Contingencies	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 17	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Section: A**      **Section Name:** Insurance Contingencies (Reasonably Possible Only)      **No Data Flag:** YES      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1						Dollars	Credit
2						Dollars	Credit
3						Dollars	Credit
4						Dollars	Credit
5	Other insurance contingencies					Dollars	Credit

**Section: B**      **Section Name:** Insurance in force (Sum of Policy Face Value and Dividends Paid)      **No Data Flag:** YES      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1						Dollars	Credit
2						Dollars	Credit
3						Dollars	Credit
4						Dollars	Credit
5	Other insurance in force					Dollars	Credit

**Section: C**      **Section Name:** Civil Litigation, Claims and Assessments      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	CY Accrued/Estimated amount	CY Estimated Range(Low end)	CY Estimated Range (High end)	CY Claim amount(Unable to determine loss)	PY Accrued/Estimated amount rued/Estimated amount	PY Estimated Range(Low end)	Line Attributes	NB
1	Probable	0	0	0	0	0	0	Dollars	Credit
2	Reasonably Possible	0	488	0	0	0	0	Dollars	Credit

Line No	Line Description	PY Estimated Range (High end)	PY Claim amunt (unable to determine)	Line Attributes	NB
1	Probable	0	0	Dollars	Credit
2	Reasonably Possible	0	0	Dollars	Credit

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<b>Note:</b> 18	Contingencies	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 17	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Section: D**      **Section Name:** Environmental Litigation, Claims, and Assessments      **No Data Flag:** YES      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)	Line Attributes	NB
1	Probable							Dollars	Credit
2	Reasonably Possible							Dollars	Credit

Line No	Line Description	PY Estimated Range (High Range)	PY Claim amount (unable to determine)	Line Attributes	NB
1	Probable			Dollars	Credit
2	Reasonably Possible			Dollars	Credit

**Section: E**      **Section Name:** Other Contingencies      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Line Attributes	NB
1	Terrorism Risk Insurance Program - see text data	0	0	Dollars	Credit
2				Dollars	Credit
3				Dollars	Credit
4				Dollars	Credit
5				Dollars	Credit

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**Note:** 18 Contingencies  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006 **Period:** SEPTEMBER  
**Agency Notes:** Note 17

**Tab: Other Notes Info.**

**Tab: Text Data**

Line No	Question	Answer
1	Describe the risk insurance programs that are in force.	none
2	Provide the nature of the insurance contingencies.	none
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	<p>Treasury is subject to contingent liabilities which include litigation cases. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown.</p> <p>Based on information currently available, however, it is management's opinion that the expected outcome of these matters, individually or in the aggregate, will not have a materially adverse effect on the financial statements, except for the litigation described in 5.</p>
4	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	<p>Treasury is a party in various administrative proceedings, legal actions, and claims brought by or against it. At September 30, 2006 and 2005, no claims were reported in which a loss is probable, and no contingencies existed relative to proceedings and claims for which it is reasonably possible that a loss may be incurred, with the exception of American Council of the Blind vs John W. Snow.</p> <p>Treasury is subject to contingent liabilities which include litigation cases. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown.</p> <p>Based on information currently available, however, it is management's opinion that the expected outcome of these matters, individually or in the aggregate, will not have a materially adverse effect on the financial statements, except for the litigation described in 5.</p> <p>Treasury is a party in various administrative proceedings, legal actions, and claims brought by or against it. At September 30, 2005 and 2004, no claims were reported in which a loss is probable, and no contingencies existed relative to proceedings and claims for which it is reasonably possible that a loss may be incurred, with the exception of American Council of the Blind vs John W. Snow.</p>

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**Note:** 18 Contingencies  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006 **Period:** SEPTEMBER  
**Agency Notes:** Note 17

**Tab: Other Notes Info.**

**Tab: Text Data**

Line No	Question	Answer
5	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	<p><b>PENDING LEGAL ACTIONS</b></p> <p>Based on the information provided by legal counsel and in the opinion of management, the ultimate resolution of the following legal actions, for which a range of potential loss could not be determined, may materially affect Treasury's financial position or results. These specific cases are summarized as follows:</p> <p><b>Cobell v. Kempthorne (formerly Cobell v. Norton):</b> Native Americans allege that the Departments of Interior and Treasury have breached trust obligations with respect to the management of the plaintiffs' individual Indian monies. The plaintiffs have not made claims for specific dollar amounts in the Federal district court proceedings, but in public statements have asserted that the class is owed \$27.487 billion.</p> <p><b>Tribal Trust Fund Cases:</b> Numerous cases have been filed in which Native American Tribes seek a declaration that the U.S. has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the government to provide such an accounting. In addition, there are a number of other related cases for damages which do not name Treasury as a defendant. It is probable that additional tribes may file claims. It is not possible at this time to determine the number of suits that may be filed or the amount of damages that may be claimed.</p> <p><b>Ferreiro v. United States:</b> Plaintiffs claim allegedly past due civil service retirement benefits relating to individuals' employment by the U.S. government in Cuba prior to 1963.</p> <p>There are also other legal actions pending where the ultimate resolution of the legal actions, for which the possibility of loss could not be determined, may materially affect Treasury's financial position or results. As of September 30, 2006, 12 legal claims amounting to approximately \$3.9 billion existed for which the possibility of loss could not be determined.</p> <p>The Department also had employment cases (e.g., discrimination, Equal Employment Opportunity Commission, Merit System Protection Board, etc.) in which a loss may be reasonably possible, but for which a range of potential loss could not be determined.</p>



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**Note:** 19 Commitments  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006 **Period:** SEPTEMBER  
**Agency Notes:** Note 17, 21

**Tab: Other Notes Info.**

**Section: A** **Section Name:** Capital leases-Asset **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Combined Department	2	20	1	85	Dollars	Debit
2						Dollars	Debit
3						Dollars	Debit
4						Dollars	Debit
5						Dollars	Debit
6	Accumulated depreciation/amortization	1	6	1	48	Dollars	Credit
7	Net assets under capital leases	1	14	0	37	Dollars	N/A

Threshold Line Description	Question	Answer
Other Notes Info - Combined Department (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	Declining capital leases at IRS
Other Notes Info - Net assets under capital leases (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	Declining capital leases at IRS
Other Notes Info - Net assets under capital leases (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	Declining capital leases at IRS
Other Notes Info - Accumulated depreciation/amortization (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	Declining capital leases at the IRS

**Section: B** **Section Name:** Capital leases - Liability **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Future minimum lease programs	1	9	1	27	Dollars	Credit
2	Imputed interest	0	1	0	1	Dollars	Debit
3	Executory costs including any profit	0	4	0		Dollars	Debit
4	Total capital lease liability	-1	-4	-1	-26	Dollars	N/A

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<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 17, 21	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Section: B**      **Section Name:** Capital leases - Liability      **Rounding Method:** Millions      **Decimal:** Zero

Threshold Line Description	Question	Answer
Other Notes Info - Future minimum lease programs (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between current fiscal year and prior fiscal year. (unaudited)	Declining capital leases at IRS . IRS standalone f/s Note 1

**Section: C**      **Section Name:** Commitments: Operating leases and undelivered orders      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Operating leases	477	53	588	65	Dollars	Credit
2	Undelivered orders	248	51,134	515	58,505	Dollars	Credit

Threshold Line Description	Question	Answer
Other Notes Info - Operating leases (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The variance is comprised of changes at multiple Treasury bureaus. It was not significant to the Department's f/s
Other Notes Info - Operating leases (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The variance is comprised of changes at multiple Treasury bureaus. It was not significant to the Department's f/s.
Other Notes Info - Undelivered orders (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	In FY 2005 we included \$14B in undelivered orders related to the Exchange Stabilization Fund. The SGLs for ESF are included in our system. However, special budgetary accounting is performed for the ESF SBR. The ESF SGLs are not used in the Department's SBR. The Department is currently working with OMB and FMS to determine an SGL solution.
Other Notes Info - Undelivered orders (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	Represents changes at multiple bureaus. Change is not significant to an entity the size of Treasury.

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<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 17, 21	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> D	<b>Section Name:</b> Other Commitments	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero				
<b>Line No</b>	<b>Line Description</b>	<b>CY Federal</b>	<b>CY Non-Federal</b>	<b>PY Federal</b>	<b>PY Non-Federal</b>	<b>Line Attributes</b>	<b>NB</b>
1	Multilateral Development Banks	0	62,124	0	62,028	Dollars	Credit
2						Dollars	Credit
3						Dollars	Credit
4						Dollars	Credit
5						Dollars	Credit

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**Note:** 19            Commitments  
**Entity:** 2000        Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006                      **Period:** SEPTEMBER  
**Agency Notes:**    Note 17, 21

**Tab: Other Notes Info.**

**Tab: Text Data**

Line No	Question	Answer
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreement.	<p>FY 05 response from Treasury bureaus that responded to this inquiry. It is reasonable to assume that in a diverse entity such as Treasury that there are numerous lease agreements with differing terms with regard to contingent lease payments, renewal or purchase options, escalation clauses, and restrictions imposed by the lease agreement. US Mint- We lease space in the building that we partially rent to IRS, Customs, Public Debt and the Treasury Executive Institute. These leases are ongoing and we do not anticipate any significant changes. Should these tenants eventually leave, we would most likely not have a problem subletting to another tenant.</p> <p>Bureau of Engraving and Printing- Lease arrangements are based on rentable square feet. Additions may be made for parking, security, and maintenance. The agreement may have predetermined escalation in the annual rental amount.</p> <p>Community Development Financial Institutions- Leases office space from GSA under and operating lease which expires January 2007. CDFI also leases office equipment under various operating leases that expire at various times with options for renewal.</p> <p>We lease space in the building that we partially rent to IRS, Customs, Public Debt, Treasury Executive Institute. These leases are ongoing and we do not anticipate any significant changes. Should these tenants eventually leave, we would most likely have no problem subletting to another tenant. Total amount of rent payments we receive per year is approximately \$2 million. (MINT)</p> <p>Lease agreements are based on rentable square feet. Additions may be made for parking, security, and maintenance. The agreement may have predetermined escalation in the annual rental amount. (BPF)</p> <p>CDFI leases office space from GSA under an operating lease which expires January 2007. CDFI also leases office equipment under various operating leases that expire at various times with options for annual renewal. (CDF)</p> <p>N/A- All Bureaus except MINT, BPF, and CDF</p>
2	Provide any other relevant information pertaining to this note.	<p>Multilateral Development Banks (MDBs): Treasury has subscribed to capital for certain MDBs, portions of which are callable under certain limited circumstances to meet the obligations of the respective MDBs. There has never been, nor is there anticipated, a call on Treasury's subscriptions. See Department Note 17.</p>

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<b>Note:</b> 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds for Fiscal 2006)	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> FY 2006 Note 23 Earmarked	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Assets - Current Year	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero				
<b>Line No</b>	<b>Line Description</b>	<b>Inv. in Fed debt securities - net D</b>	<b>Fund balance with Treasury D</b>	<b>Other Fed assets D</b>	<b>Non-Federal assets D</b>	<b>Total assets</b>	<b>Line Attributes</b>	<b>NB</b>
1							Dollars	N/A
2							Dollars	N/A
3							Dollars	N/A
4							Dollars	N/A
5							Dollars	N/A

<b>Section:</b> B	<b>Section Name:</b> Assets - Prior year	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero					
<b>Line No</b>	<b>Line Description</b>	<b>Inv. in Fed Debt Sec. - net D</b>	<b>Fund balance with Treasury D</b>	<b>Other Federal assets D</b>	<b>Non-Federal assets D</b>	<b>Total assets</b>	<b>Line Attributes</b>	<b>NB</b>
18	Various Treasury Held Trust Funds (D.C. Pensions, OCC, etc.)	754	3	6	49	812	Dollars	N/A
19							Dollars	N/A
20							Dollars	N/A

<b>Section:</b> C	<b>Section Name:</b> Liabilities - Current Year	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero		
<b>Line No</b>	<b>Line Description</b>	<b>Liability due and payable to beneficiaries C</b>	<b>Other liabilities C</b>	<b>Total liabilities</b>	<b>Line Attributes</b>	<b>NB</b>
1	Various Treasury Trust Funds (D.C. Pensions, OCC, etc.)				Dollars	N/A
2					Dollars	N/A
3					Dollars	N/A
4					Dollars	N/A
5					Dollars	N/A

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<b>Note:</b> 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds for Fiscal 2006)	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> FY 2006 Note 23 Earmarked	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> D	<b>Section Name:</b> Liabilities - Prior Year	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero			
<b>Line No</b>	<b>Line Description</b>	<b>Liability due and payable to beneficiaries C</b>	<b>Other liabilities C</b>	<b>Total liabilities</b>	<b>Line Attributes</b>	<b>NB</b>
18	Various Treasury Trust Funds (DC Pensions, OCC, etc.)	215	149	-364	Dollars	N/A
19					Dollars	N/A
20					Dollars	N/A

<b>Section:</b> E	<b>Section Name:</b> Current Year - Revenue, financing, expenses, and other	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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<b>Line No</b>	<b>Line Description</b>	<b>Beginning net position C</b>	<b>Exchange revenue - Federal C</b>	<b>Exchange revenue - with the public C</b>	<b>Nonexchange revenue - Federal C</b>	<b>Nonexchange revenue - with the public C</b>	<b>Other financing sources C</b>	<b>Line Attributes</b>	<b>NB</b>
1	Various Treasury Trust Funds (DC Pensions, OCC, etc.)							Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5								Dollars	N/A
<b>Line No</b>	<b>Line Description</b>	<b>Other changes in fund balance C</b>	<b>Program expenses D</b>	<b>Other expenses D</b>	<b>Ending Net Position</b>			<b>Line Attributes</b>	<b>NB</b>
1	Various Treasury Trust Funds (DC Pensions, OCC, etc.)							Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5								Dollars	N/A

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<b>Note:</b> 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds for Fiscal 2006)	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> FY 2006 Note 23 Earmarked	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> F	<b>Section Name:</b> Prior Year - Revenue, financing, expenses, and other	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero						
<b>Line No</b>	<b>Line Description</b>	<b>Beginning net position C</b>	<b>Exchange revenue - Federal C</b>	<b>Exchange revenue - with the public C</b>	<b>Nonexchange revenue - Federal C</b>	<b>Nonexchange revenue - with the public C</b>	<b>Other financing sources C</b>	<b>Line Attributes</b>	<b>NB</b>
18	Various Treasury Trust Funds (DC Pensions, OCC, etc.)	-6,160	23	561	1	0	8,217	Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
<b>Line No</b>	<b>Line Description</b>	<b>Other changes in fund balance C</b>	<b>Program expenses D</b>	<b>Other expenses D</b>	<b>Ending net position</b>			<b>Line Attributes</b>	<b>NB</b>
18	Various Treasury Trust Funds (DC Pensions, OCC, etc.)	-1,677	393	124	-448			Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A

<b>Section:</b> G	<b>Section Name:</b> Other	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined		
<b>Line No</b>	<b>Line Description</b>	<b>PY - Revenues C</b>	<b>PY - Other financing sources C</b>	<b>PY - Costs D</b>	<b>Line Attributes</b>	<b>NB</b>
18					Dollars	N/A
19					Dollars	N/A
20					Dollars	N/A

**Tab: Text Data**

<b>Line No</b>	<b>Question</b>	<b>Answer</b>
1	State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.	Bureau of Public Debt - Indian Trust Funds - P.L 106-53,113 stat. 389-390 District of Columbia Pensions - P.L. 105-33 Office of the Comptroller of the Currency -12 USC 481

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<b>Note:</b> 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds for Fiscal 2006)	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> FY 2006 Note 23 Earmarked	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Tab: Text Data**

Line No	Question	Answer
2	Provide any other relevant information pertaining to this note.	In the current year these funds are included in Earmarked Funds.

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**Note:** 22 Earmarked Funds  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006 **Period:** SEPTEMBER  
**Agency Notes:** Note 23

**Tab: Other Notes Info.**

**Section: A**      **Section Name:** Assets - Current Year      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	Cash and other monetary assets D	Fund balance with Treasury D	Investments in U.S. Treasury securities (net) D	Other Federal assets D	Other non-Federal Assets D	Total Assets	Line Attributes	NB
18	Exchange Stabilization Fund	19,351	0	15,711	25	9,278	44,365	Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21	All other earmarked funds	19	635	5,151	36	1,230	7,071	Dollars	N/A
22	Intra-agency earmarked fund eliminations			20,862	57		20,919	Dollars	N/A

**Section: B**      **Section Name:** Liabilities - Current Year      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	Benefits Due and Payable C	Other Federal Liabilities C	Other non-Federal liabilities C	Total liabilities	Total ending net position C	Total liabilities and net position	Line Attributes	NB
18	Exchange Stabilization Fund	0	0	9,481	-9,481	34,885	-44,366	Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21	All other earmarked funds	0	329	9,811	-10,140	-3,070	-7,070	Dollars	N/A
22	Intra-agency earmarked fund eliminations	0	15	0	-15		-15	Dollars	N/A

**Section: C**      **Section Name:** Current Year - Revenue, Financing, Expenses, and Other      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	Net position, beginning of period C	Investment revenue C	Revenue from the public C	Other changes in fund balance C	Other expenses D	Program expenses D	Line Attributes	NB
18	Exchange Stabilization Fund	33,552	1,303		275	245		Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21	All other earmarked funds	-2,535	220	3,810	-430	2,772	1,364	Dollars	N/A
22	Intra-agency earmarked fund		220		-17		47	Dollars	N/A

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<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 23	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> C	<b>Section Name:</b> Current Year - Revenue, Financing, Expenses, and Other	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero	
eliminations				
<b>Line No</b>	<b>Line Description</b>	<b>Net position, end of period</b>	<b>Line Attributes</b>	<b>NB</b>
18	Exchange Stabilization Fund	-34,885	Dollars	N/A
19			Dollars	N/A
20			Dollars	N/A
21	All other earmarked funds	3,071	Dollars	N/A
22	Intra-agency earmarked fund eliminations	-156	Dollars	N/A

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**Note:** 22 Earmarked Funds  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006 **Period:** SEPTEMBER  
**Agency Notes:** Note 23

**Tab: Other Notes Info.**

**Tab: Text Data**

Line No	Question	Answer
1	Provide a general description of the individual earmarked funds reported in the "Other Notes Info" tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No., 27, par. 23.1)	The ESF uses funds to purchase or sell foreign currencies, to hold U.S. foreign exchange and Special Drawing Rights (SDR) assets, and to provide financing to foreign governments. ESF accounts and reports its holdings to FMS on the SF224, ¿Statement of Transactions,¿ as well as to the Congress and Treasury¿s policy office.
2	State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1	The Gold Reserve Act of 1934, Bretton Woods Agreement Act of 1945, P.L. 95-147 and P.L. 94-564 established and authorized the use of the Fund
3	Explain any changes in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly changes the purpose of the fund or that redirects a material portion of the accumulated balance (SF	None
4	Provide the sources of revenue and other financing for amounts reported in columns 2 through 5 of Section C in the "Other Notes Info" tab (SFFAS No. 27, par. 23.2).	SDR in the International Monetary Fund, Investments in U.S. Securities (BPD), and Investments in Foreign Currency Denominated assets are the sources of revenues or other financing sources. ESF¿s earnings and realized gains on foreign currency denominated assets represent inflows of resources to the Government, and the revenues earned are the result of intra-governmental inflows.
5	Provide any other relevant information pertaining to this note.	Majority of the amount reported for the All Other Earmarked Funds is the D.C. Pension funds, which provide annuity payments for retired D.C. teachers, police officers, judges, and firefighters. The sources of revenues are through annual appropriations, employees¿ contributions, and interest earnings from investments. All proceeds are earmarked fund.  Intragovernmental Investments in Treasury Securities  The Federal government does not set aside assets to pay future benefits or other expenditures associated with earmarked funds. Treasury bureaus and other Federal agencies invest some of the earmarked funds that they collect from the public. The funds are invested in securities issued by the Treasury Bureau of Public Debt (BPD), which are shown on Treasury¿s balance sheet as ¿Federal Debt and Interest Payable¿ (under Intra-Governmental Liabilities). The cash collected by BPD is deposited in the General Fund of the U.S. Government, which uses the cash for general government purposes.  The securities are an asset to the Treasury bureaus and other Federal agencies and a liability of the BPD. The General Fund of the United States Government is liable to BPD. Because Treasury bureaus and other Federal agencies are parts of the U.S. Government, these assets and liabilities offset each other from the standpoint of the Government as a whole. For this reason, they do not represent an asset or a liability in the U.S. Government-wide financial statements. In addition, because BPD is a subcomponent of the Treasury Department reporting entity, balances related to the investments made by Treasury bureaus are eliminated from Treasury¿s consolidated financial statements. However, the General Fund of the U.S. government remains liable to BPD for the eliminated balances.

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**Note:** 23      Statement of Social Insurance

**Fiscal Year:** 2006

**Period:** SEPTEMBER

**Entity:** 2000      Department of the Treasury

**Agency Notes:** N/A

**Status:** Complete

**Tab: Other Notes Info.**

**Tab: Text Data**                      **No Data Flag: YES**

Line No	Question	Answer
7	Provide any other relevant information pertaining to this note.	

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**Note:** 24 Social Insurance  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006 **Period:** SEPTEMBER  
**Agency Notes:** N/A

**Tab: Other Notes Info.**



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<b>Note:</b> 26	Heritage Assets	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Notes 1 G & 12	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

**Section: A**      **Section Name:** Collection Type Heritage Assets- Physical Units      **No Data Flag:** YES

Line No	Line Description	CY Beginning	CY Added	CY Withdrawn	CY Ending	PY Beginning	PY Added	Line Attributes	NB
1								Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A
5								Units	N/A

Line No	Line Description	PY Withdrawn	PY Ending	Line Attributes	NB
1				Units	N/A
2				Units	N/A
3				Units	N/A
4				Units	N/A
5				Units	N/A

**Section: B**      **Section Name:** Non-Collection Type Heritage Assets (Physical Units)

Line No	Line Description	CY Beg. Balance	CY Added	CY Withdrawn	CY Ending Balance	PY Beginning Balance	PY Added	Line Attributes	NB
1	Main Treasury Bldg & Annex Multipurpose	1.0000	.0000	.0000	1.0000	1.0000	.0000	Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A
5								Units	N/A

Line No	Line Description	PY Withdrawn	PY Ending Balance	Line Attributes	NB
1	Main Treasury Bldg & Annex Multipurpose	.0000	1.0000	Units	N/A
2				Units	N/A
3				Units	N/A
4				Units	N/A
5				Units	N/A

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**Note:** 26 Heritage Assets  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2006 **Period:** SEPTEMBER  
**Agency Notes:** Notes 1 G & 12

**Tab: Other Notes Info.**

**Tab: Text Data**

<b>Line No</b>	<b>Question</b>	<b>Answer</b>
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency.	The Main Treasury Building and Annex is a multi-use heritages asset. It is used by the Department as the Departmental Headquarters office building.
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets.	The Department only has MT as a multi-use heritage asset. The Department's policy is to maintain the building at peak condition for its own use and for future generations. The Department is currently completing a major renovations and upgrades.
3	Provide the condition of each major category of the heritage assets.	See response to 2.
4	Provide any other relevant information pertaining to this note.	None

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Note to the Special-Purpose Financial Statements**  
**Entity – 2000 Department of the Treasury**

Additional Note 27 – Summary of Significant Accounting Policies

***A. Basis of Presentation***

The *Budget and Accounting Procedures Act of 1950* allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and Congress to comply with *Government Management Reform Act of 1994* (GMRA) (Pub. L. No. 103-356), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in the U.S. Department of the Treasury's Financial Manual (TFM) Volume 1, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM Chapter 4700 requires agencies to:

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheets, statements of net cost, changes in net position/income statement and custodial activity, if applicable, to the special-purpose financial statements.
2. Disclose special-purpose financial statement line item amounts identified as Federal by trading partner and amount (amounts should be net of intra-agency and intra-departmental eliminations).
3. Disclose notes required by the special-purpose financial statement line items and other notes required in the *Financial Report of the U.S. Government* (FR); and
4. Disclose other data not contained in the primary FR financial statements and notes required to meet requirement of U.S. generally accepted accounting principles

The TFM Chapter 4700 requires agencies to use the Government-wide Financial Report System to input the above information. For purposes of the Special-purpose financial statements, Closing Package is comprised of the following GFRS Modules:

1. Closing Package Financial Statement Reports (GF003)
2. Trading Partner Summary Note Report (GF004F)
3. Reclassification Journal Voucher Report by Line Item (GF003)
4. FR All Notes Report (GF006G)
5. All Other Data Report (GF007G)

The generic format for the special-purpose financial statements is based on the U.S. Standard General Ledger (USSGL) crosswalk to the FR financial statements and notes. In July 2006, Treasury issued TFM Transmittal Letter No. S2 06-02 effective for fiscal year

2006 that revised the mapping of certain USSGL accounts to the special-purpose financial statements and resulted in agencies reclassifying the accompanying fiscal year 2005 special-purpose financial statements to conform with the fiscal year 2006 presentation. Therefore, certain amounts in the fiscal year 2005 columns on the accompanying special-purpose financial statements differ from the amounts in the columns labeled previously reported.

## ***B. Reporting Entity***

The accompanying financial statements include the operations of the Department of the Treasury (Treasury Department), one of 25 Cabinet level agencies of the Executive Branch of the United States Government, and certain custodial activities managed on behalf of the entire U.S. Government. The following paragraphs describe the activities of the reporting entity.

The Treasury Department was created by Act (1 Stat.65) on September 2, 1789. Many subsequent acts have affected the development of Treasury, delegating new duties to its charge and establishing the numerous bureaus and divisions that now comprise the Treasury Department. As a major policy advisor to the President, the Secretary has primary responsibility for formulating and managing the domestic and international tax and financial policies of the U.S. Government.

Further, the Secretary is responsible for recommending and implementing United States domestic and international economic and fiscal policy; governing the fiscal operations of the government; maintaining foreign assets control; managing the federal debt; collection of income and excise taxes; representing the United States on international monetary, trade and investment issues; overseeing Departmental overseas operations; and directing the activities of the Treasury Department in manufacturing coins, currency, and other products for customer agencies and the public.

The Treasury Department includes Departmental Offices (DO) and nine operating bureaus. For financial reporting purposes, DO is comprised of: International Assistance Programs (IAP), Office of Inspector General (OIG), Treasury Forfeiture Fund, Treasury Franchise Fund, Exchange Stabilization Fund (ESF), Community Development Financial Institutions Fund (CDFI), Office of D.C. Pensions (DCP), Treasury Inspector General for Tax Administration (TIGTA), the Federal Financing Bank (FFB) and the Air Transportation Stabilization Board (ATSB).

The Treasury Department's nine operating bureaus are: Office of the Comptroller of the Currency (OCC); Bureau of Engraving and Printing (BEP); Financial Crimes Enforcement Network (FinCEN); Financial Management Service (FMS); Internal Revenue Service (IRS); U.S. Mint (Mint); Bureau of the Public Debt (BPD); Office of Thrift Supervision (OTS), and the Alcohol and Tobacco Tax & Trade Bureau (TTB).

The Treasury Department's financial statements reflect the reporting of its own entity activities, which include appropriations it receives to conduct its operations and revenue

generated from those operations. They also reflect the reporting of certain non-entity (custodial) functions it performs on behalf of the U.S. government and others. Non-entity activities include the collection of federal revenue, servicing the federal debt, disbursing certain federal funds, and maintaining certain assets and liabilities for the U.S. government as well as for others. The Treasury Department's reporting entity does not include the "General Fund" of the U.S. government, which maintains receipt, disbursement and appropriation accounts for all federal agencies.

Transactions and balances among the Treasury Department's entities have been eliminated from the Consolidated Balance Sheets, the Consolidated Statements of Net Cost, the Consolidated Statements of Changes in Net Position, and the Consolidated Statements of Financing.

### ***C. Basis of Accounting & Presentation***

The financial statements have been prepared from the accounting records of the Treasury Department in conformity with accounting principles generally accepted in the United States, and the Office of Management and Budget (OMB) Circular A-136, "*Financial Reporting Requirements*," as amended. Accounting principles generally accepted for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB). FASAB is recognized by the American Institute of Certified Public Accountants as the official accounting standards-setting body of the U.S. government.

These financial statements are provided to meet the requirements of the Government Management Reform Act of 1994. They consist of the consolidated Balance Sheets, the consolidated Statements of Net Cost, the consolidated Statements of Changes in Net Position, the combined Statements of Budgetary Resources, the consolidated Statements of Financing, and the Statement of Custodial Activity. The statements and the related notes are prepared in a comparative form to present both FY 2006 and FY 2005 information.

While these financial statements have been prepared from the books and records of the Treasury Department in accordance with the formats prescribed by OMB, these financial statements are in addition to the financial reports used to monitor and control budgetary resources which are prepared from the same books and records.

Throughout these financial statements, intra-governmental assets, liabilities, earned revenues, and costs have been classified according to the entity for these transactions. Intra-governmental assets and liabilities are those from or to other federal entities. Intra-governmental earned revenues are collections or accruals of revenue from other federal entities, and intra-governmental costs are payments or accruals of expenditure to other federal entities.

The financial statements should be read with the realization that they are for a component of a sovereign entity, that liabilities not covered by budgetary resources cannot be liquidated

without the enactment of an appropriation, and that the payment of all liabilities other than for contracts can be abrogated by the sovereign entity.

#### ***D. Tax and Other Non-Entity Receivables***

Tax receivables are not accrued until related tax returns are filed or assessments are made. Prepayments of taxes are netted against liabilities. Accruals are made to reflect penalties and interest on tax receivables through the balance sheet date. Tax receivables consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayers for which the Treasury Department can support the existence of a receivable through taxpayer agreement, such as filing a tax return without sufficient payment, or a court ruling in favor of Treasury. Tax receivables are shown on the balance sheet net of an allowance for doubtful accounts and abatements. The allowance for doubtful accounts reflects an estimate of the portion deemed to be uncollectible based on historical experience of similar taxes receivable.

#### ***E. Inventory and Related Property***

Inventories and related property include inventory, operating materials and supplies, and forfeited property. The Treasury Department values inventories at either standard cost or lower of cost or market, except for finished goods inventories, which are valued at weighted average unit cost. All operating materials and supplies are recorded as an expense when consumed in operations.

Forfeited property is recorded at estimated fair market value at the time of seizure as deferred revenue, and may be adjusted to reflect the current fair market value at the end of the fiscal year. Property forfeited in satisfaction of a taxpayers liability is recorded when title to the property passes to the U.S. Government and a corresponding credit is made to the related taxes receivable. Direct and indirect holding costs are not capitalized for individual forfeited assets.

Mortgages and claims on forfeited assets are recognized as a valuation allowance and a reduction of deferred revenue from forfeited assets when the asset is forfeited. The allowance includes mortgages and claims on forfeited property held for sale and a minimal amount of claims on forfeited property previously sold.

Revenue from the forfeiture of property is deferred until the property is sold or transferred to a state, local or federal agency. Revenue is not recorded if the forfeited property is ultimately destroyed or cannot be legally sold.

#### ***F. Loans and Interest Receivable - from Other Federal Agencies***

Intra-governmental entity Loans and Interest Receivable from other federal agencies represent loans and interest receivable held by the Treasury Department. No subsidy costs were recorded for loans purchased from federal agencies or for guaranteed loans

made to non-federal borrowers, because these are guaranteed (interest and principal) by those agencies.

Intra-governmental non-entity Loans and Interest Receivable from other federal agencies represent loans issued by Treasury to federal agencies on behalf of the U.S. government. The Treasury Department acts as an intermediary issuing these loans, because the agencies receiving these loans will lend these funds to others to carry out various programs of the Federal Government. Because of the Treasury Department's intermediary role in issuing these loans, the Treasury Department does not record an allowance or subsidy costs related to these loans. Instead, loan loss allowances and subsidy costs are recognized by the ultimate lender, the federal agency that issued the loans.

#### ***G. Advances to the Black Lung Trust Fund***

Advances have been provided to the Department of Labor's Black Lung Trust Fund from the General Fund of the U.S. Government. The Bureau of Public Debt accounts for the advances on behalf of the General Fund of the U.S. government. Advances to the Black Lung Trust Fund are being accounted for pursuant to the Benefits Revenue Act which states: In the event that fund resources are not adequate to meet fund obligations, then, Advances interest and principal are paid to the General Fund of the U.S. government when the Secretary of the Treasury determines that funds are available in the trust fund for such purposes. The Black Lung Trust Funds are repayable with interest at a rate determined by the Secretary of the Treasury to be equal to the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the anticipated period during which the advance will be outstanding. Advances made prior to 1982 carried rates of interest equal to the average rate borne by all marketable interest-bearing obligations of the United States then forming a part of the public debt.

#### ***H. Property, Plant and Equipment***

The Treasury's Department's property, plant and equipment (PP&E) is recorded at cost and depreciated using the straight line method over the estimated useful lives of the assets. Major alterations and renovations are capitalized, while maintenance and repair costs are charged to expense as incurred. The Treasury Department owns the Treasury building - a multi-use heritage asset. Multi-use heritage assets are assets of historical significance for which the predominant use is general government operations. All acquisition, reconstruction, and betterment costs for the Treasury Department building are capitalized as general PP&E and depreciated over their service life.

The Treasury Department's bureaus are diverse both in size and in operating environment. Accordingly, Treasury's capitalization policy thresholds range from \$25,000 to \$50,000. Treasury also uses a capitalization threshold range for bulk purchases: \$250,000 to \$500,000 for non-manufacturing bureaus and \$25,000 to \$50,000 for manufacturing bureaus. Bureaus determine the individual items that comprised bulk

purchases. In addition, the Treasury Department's bureaus may expense bulk purchases if they conclude that total period costs would not be materially distorted and the cost of capitalization is not economically feasible.

### ***I. Federal Debt***

Debt and associated interest are reported on the accrual basis of accounting. Certain debt securities are issued at a discount or premium. Discounts and premiums are amortized over the term of the security using the effective interest rate method.

### ***J. Pension Costs, Other Retirement Benefits, and Other Post Employment Benefits***

The Treasury Department recognizes the full costs of its employees' pension benefits. However, the liabilities associated with these costs are recognized by the Office of Personnel Management (OPM) rather than Treasury.

Most employees of the Treasury Department hired prior to January 1, 1984, participate in the Civil Service Retirement System (CSRS), to which the Treasury Department contributes 8.51 % of salaries for regular CSRS employees.

On January 1, 1987, the Federal Employees' Retirement System (FERS) went into effect pursuant to Public Law 99-335. Employees hired after December 31, 1983, are automatically covered by FERS and Social Security. A primary feature of FERS is that it offers a savings plan to which the Treasury Department automatically contributes 1 % of base pay and matches any employee contributions up to an additional 4 % of base pay. For most employees hired after December 31, 1983, the Treasury Department also contributes the employer's matching share for Social Security. For the FERS basic benefit the Treasury Department contributes 10.7 % for regular FERS employees.

Similar to federal retirement plans, OPM, rather than the Treasury Department, reports the liability for future payments to retired employees who participate in the Federal Employees Health Benefits Program (FEHBP) and Federal Employees Group Life Insurance (FEGLI) Program. The Treasury Department reports the full cost of providing other retirement benefits (ORB). The Treasury Department also recognizes an expense and liability for other post employment benefits (OPEB), which includes all types of benefits provided to former or inactive (but not retired) employees, their beneficiaries, and covered dependents. Additionally, the Treasury Department's Office of the Comptroller of the Currency (OCC) and Office of Thrift Supervision (OTS) separately sponsor certain benefit plans for their employees. OCC sponsors a defined life insurance benefit plan for current and retired employees. Additionally, OTS provides certain health and life benefits for all retired employees that meet eligibility requirements.

### ***K. Special Drawing Rights (SDRs) Certificates Issued to Federal Reserve Banks***

The Special Drawing Rights Act of 1968 authorized the Secretary of the Treasury to issue certificates, not to exceed the value of SDRs holdings, to the Federal Reserve Banks in return for interest free dollar amounts equal to the face value of certificates issued. The certificates may be issued to finance the acquisition of SDRs from other countries or to provide resources for financing other Exchange Stabilization Fund operations. Certificates issued are to be redeemed by the Treasury Department at such times and in such amounts as the Secretary of the Treasury may determine. Certificates issued to Federal Reserve Banks are stated at their face value. It is not practical to estimate the fair value of Certificates Issued to Federal Reserve Banks since these certificates contain no specific terms of repayment.

### ***L. Federal Employee Benefits Payable - FECA Actuarial Liability***

The Federal Employees' Compensation Act (FECA) provides income and medical cost protection to covered Federal civilian employees injured on the job, and employees who have incurred a work-related injury or occupational disease. These future workers' compensation estimates were generated from an application of actuarial procedures developed to estimate the liability for FECA benefits. The actuarial liability estimates for FECA benefits include the expected liability for death, disability, medical, and miscellaneous costs for approved compensation cases.

### ***M. Revenue and Financing Sources***

The Treasury Department activities are financed either through exchange revenue it receives from others or through non-exchange revenue and financing sources (such as appropriations provided by the Congress and penalties, fines, and certain user fees collected). User fees primarily include Internal Revenue Service reimbursable costs to process installment agreements and accompanying photocopy and reproduction charges. Exchange revenues are recognized when earned; i.e. goods have been delivered or services have been rendered. Non-exchange revenues are recognized when received by the respective Treasury Department collecting bureau. Appropriations used are recognized as financing sources when related expenses are incurred or assets are purchased. Revenue from reimbursable agreements is recognized when the services are provided. The Treasury Department also incurs certain costs that are paid in total or in part by other federal entities, such as pension costs. These subsidized costs are recognized on the Consolidated Statement of Net Cost, and the imputed financing for these costs is recognized on the Consolidated Statement of Changes in Net Position. As a result, there is no effect on net position. Other non-exchange financing sources such as donations and transfers of assets without reimbursements also are recognized for the period in which they occurred on the Consolidated Statement of Changes in Net Position.

The Treasury Department recognizes revenue it receives from disposition of forfeited property as non-exchange revenue on the Consolidated Statement of Changes in Net Position. The costs related to the forfeiture fund program are reported on the Consolidated Statement of Net Cost.

#### ***N. Custodial Revenues and Collections***

Non-entity revenue reported on the Treasury Department's Statement of Custodial Activity includes cash collected and received by the Treasury Department, primarily taxes. It does not include revenue collected by other Federal agencies, such as user fees and other receipts, which are remitted for general operating purposes of the U.S. government or are earmarked for certain trust funds. The Statement of Custodial Activity is presented on the "modified accrual basis." Revenues are recognized as cash is collected. The Balance Sheets include an estimated amount for taxes receivable and payable to the General Fund of the U.S. government at September 30, 2006 and 2005.

#### ***O. Tax Assessments and Abatements***

Under Internal Revenue Code Section 6201, the Treasury Department is authorized and required to make inquiries, determinations, and assessments of all taxes which have not been duly paid (including interest, additions to the tax, and assessable penalties) under the law. Unpaid assessments result from taxpayers filing returns without sufficient payment, as well as from tax compliance programs, such as examination, under-reporter, substitute for return, and combined annual wage reporting. The Treasury Department also has authority to abate the paid or unpaid portion of an assessed tax, interest, and penalty. Abatements occur for a number of reasons and are a normal part of the tax administration process. Abatements may result in claims for refunds or a reduction of the unpaid assessed amount.

#### ***P. Permanent and Indefinite Appropriations***

Permanent and indefinite appropriations are used to disburse tax refunds, income tax credits, and child tax credits. These appropriations are not subject to budgetary ceilings established by Congress. Therefore, refunds payable at year end are not subject to funding restrictions. Refund payment funding is recognized as appropriations are used. Permanent indefinite authority for refund activity is not stated as a specific amount and is available for an indefinite period of time. Although funded through appropriations, refund activity, in most instances, is reported as a custodial activity of the Treasury Department, since refunds are, in substance, a custodial revenue-related activity resulting from taxpayer overpayments of their tax liabilities.

The Treasury Department also receives two permanent and indefinite appropriations related to debt activity. One is used to pay interest on the public debt securities; the other is used to redeem securities that have matured, been called, or are eligible for early redemption. These accounts are not annual appropriations; and do not have refunds. Debt activity appropriations are related to the Treasury Department's liability and would

be reported on the Treasury Department's balance sheet. Permanent indefinite authority for debt activity is available for an indefinite period of time.

Additionally, the Treasury Department receives other permanent and indefinite appropriations to make certain payments on behalf of the U.S. government. These appropriations are provided to make payments to the Federal Reserve for services provided. They also include appropriations provided to make other disbursements on behalf of the U.S. government, including payments made to various individuals as the result of certain claims and judgments rendered against the United States.

***Q. Imputed Costs/Financing Sources***

U.S. government entities often receive goods and services from other U.S. government entities without reimbursing the providing entity for all the related costs. These constitute subsidized costs which are recognized by the receiving entity. An offsetting imputed financing source is also recognized by the receiving entity. The Treasury Department recognized imputed costs and financing sources in fiscal years 2006 and 2005 to the extent directed by the OMB, such as: employees' pension, post-retirement health and life insurance benefits; other post-employment benefits for retired, terminated, and inactive employees, which includes unemployment and workers compensation under the Federal Employee's Compensation Act; and losses in litigation proceedings.

***R. Reclassification***

Certain 2005 balances have been reclassified to conform to the 2006 presentation. In addition, the format of the Statement of Budgetary Resources (SBR) is based on the SF-133. Beginning with fiscal year 2006, OMB revised its format of the SF-133 as described in OMB Circular No. A-11, (as amended). The comparative fiscal year 2006 SBR includes fiscal year 2005 data that has been reclassified into the new fiscal year 2006 format.

***S. Income Taxes***

As an agency of the Federal government, the Treasury Department is exempt from all income taxes imposed by any governing body, whether it is a federal, state, commonwealth, local, or foreign government.

***T. Use of Estimates***

The Treasury Department has made certain estimates and assumptions relating to the reporting of assets, liabilities, revenues, expenses, and the disclosure of contingent liabilities to prepare these financial statements. Actual results could differ from these estimates. Financial statement line items subject to estimates include tax receivables; depreciation; imputed costs; cost and earned revenue allocations; and, credit reform subsidy costs.

## ***U. Credit Risk***

Credit risk is the potential, no matter how remote, for financial loss from a failure of a borrower or a counter party to perform in accordance with underlying contractual obligations. The Treasury Department takes on possible credit risk when it makes direct loans or credits to foreign entities or becomes exposed to institutions which engage in financial transactions with foreign countries. Given the history of the Treasury Department with respect to such exposure and the financial policies in place in the U. S. government and other institutions in which the United States participates, the Treasury Department has no expectation that credit losses will be incurred in the foreseeable future. The Treasury Department also takes on credit risk related to loan guarantees, committed but undisbursed direct loans and its Terrorism Risk Insurance Program.

## ***V. Liability for Loan Guarantees***

The Treasury Department operates a loan guarantee program administered by the Air Transportation Stabilization Board. The purpose of the program is to assist air carriers that suffered losses as a result of the terrorist attacks on the United States that occurred on September 11, 2001. The program is accounted for in accordance with the provisions of the Federal Credit Reform Act of 1990, as amended. The authority to issue loan guarantees expired on September 30, 2004. The Liability for Loan Guarantees represents the present value of future projected cash outflows from the Treasury Department, net of inflows, such as fees, and other collections. A subsidy cost for the liability for loan guarantees is recognized as a cost in the year the guaranteed loan is disbursed. Subsidy costs are an estimate of the long-term cost to the U.S. Government. The subsidy costs represent the calculation of the present value of the estimated cash outflows over the life of the loan guarantee minus the present value of the estimated cash inflows, discounted at the applicable Treasury Department interest rate. The subsidy cost is reestimated on an annual basis. Administrative costs such as salaries and contractual fees are not included in the subsidy cost.

Each air carrier has material cash flows that are not considered appropriate to average with those of other air carriers, with the result that each air carrier guarantee has its own subsidy rate. The fluctuations in subsidy rates for the respective air carriers depend upon several risk factors, including current credit rating and default rates. Other factors that may affect the estimated subsidy rates include changes in loan terms (modifications, prepayments, etc), appraised collateral/liquidation values, interest payments, outstanding balances and other economic, legal and financial conditions specific to each individual air carrier.

## ***W. Earmarked Funds***

In 2006, Treasury has accounted for revenues and other financing sources for earmarked funds separately from other funds. This new method was adopted in accordance with the provisions of the Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards (SFFAS) No. 27, *Identifying and Reporting Earmarked*

*Funds*, which became effective October 1, 2006. This new standard amended SFFAS No. 7, *Revenue and Other Financing Sources*, by:

- elaborating the special accountability needs associated with dedicated collections;
- separating dedicated collections into two categories – earmarked funds and fiduciary activity; and
- defining and providing accounting and reporting guidance for earmarked funds.

In accordance with SFFAS No. 27, Treasury did not restate the FY 2005 columns for the Consolidated Balance Sheet, Statement of Changes in Net Position, and the related note disclosures.

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<b>Other Data:</b> 01	Net Cost Statement:	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Information for goods and services provided to the public: (SFFAS No. 7, par. 46-47)	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Expected loss when specific goods or services are made or provided to order	0	0		0	Dollars	Debit

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Information for goods and services provided to the public: (SFFAS No. 7, par. 46-47)
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Line No	Question	Answer
1	Provide the differences in pricing policy from the full cost or market pricing guidance for exchange transactions.	None
2	Provide exchange transactions in which prices are set by law or executive order and are not based on full cost or on market price.	None
3	Provide the amount of revenue foregone and whether the quantity demanded was assumed to change as a result of a change in price.	None

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<b>Other Data:</b> 02	Statement of Operations and Changes in Net Position	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	CY - Low Range	CY - High Range	PY - Low Range	PY - High Range	Line Attributes	NB
1	Federal Income Taxes	0	0	0	0	Dollars	Debit
2	Excise Taxes	0	0	0	0	Dollars	Debit
3						Dollars	Debit
4						Dollars	Debit
5						Dollars	Debit

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.
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Line No	Question	Answer
1	Describe the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7, par.64)	<p>For IRS, this is referring to the difference between cash and accrual accounting. We use a modified cash basis for the Custodial Financial Statements, because of the limitations in the assessment process regarding the delay in the time when there is a legally enforceable claim. Accrual accounting provides more accurate and complete information about receivables and refund legally receivable and collectible concerning the components of the Government's revenue stream and is the reason we compute the allowance for doubtful accounts (ADA). Since cash basis tax revenue still needs to be accounted for in conjunction with ADA, forming the basis of our accounting methodology.</p> <p>TTB records a year-end accrual for the known amount of tax revenue to be collected. This information is obtained from tax forms that are submitted to the National Revenue Center, but have not been individually processed and recorded in the accounting system. TTB is not able to obtain the information necessary to record the majority of the earned custodial revenue due to the fact that this amount is unknown until the taxpayer files a return.</p>

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<b>Other Data:</b> 03	Taxes	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Taxes (SSFAS No.7, par. 67-69)	<b>Rounding Method:</b> Billions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Estimated realized value of compliance assessments as of the end of the period	57	44	44	0	Dollars	Debit
2	Estimated realizable value of pre-assessment work-in-progress	0	0		0	Dollars	Debit
3	Changes in 1 and 2 above	57	44	44	0	Dollars	Debit
4	Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	18	23	23	0	Dollars	Debit
5	Management's best estimate of unasserted claims for refunds	0	0		0	Dollars	Debit
6	Changes in 4 and 5 above	18	23	23	0	Dollars	Debit
7	Amount of assessments written off that continue to be statutorily collectible	97	98	98	0	Dollars	Debit

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<b>Other Data:</b> 03	Taxes	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> B	<b>Section Name:</b> Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 par 67)	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	FY 2006 Low	FY 2006 High	FY 2005 Low	FY 2005 High	Line Attributes	NB
1	Realizable value of pre-assessment work-in-progress	0	0	0	0	Dollars	Debit
2	Changes in line 1 above	0	0	0	0	Dollars	Debit
3	Management's best estimate of unasserted claims for refunds	0	0	0	0	Dollars	Debit
4	Changes in line 3 above	0	0	0	0	Dollars	Debit

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Taxes (SSFAS No.7, par. 67-69)
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Line No	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	<p>"Reducing the tax gap is at the heart of IRS enforcement programs. The tax gap is the difference between what taxpayers should pay and what they actually pay due to not filing tax returns, not paying their reported tax liability on time, or failing to report their correct tax liability. The tax gap, about \$345 billion based on updated FY 2006 estimates, represents the amount of noncompliance with the tax laws. Underreporting tax liability accounts for 83 percent of the gap, with the remainder almost evenly divided between non-filing (eight percent) and underpaying (nine percent). The IRS remains committed to finding ways to increase compliance and reduce the tax gap, while minimizing the burden on the vast majority of taxpayers who pay their taxes accurately and on time.</p> <p>The tax gap is the aggregate amount of tax (i.e., excluding interest and penalties) that is imposed by the tax laws for any given tax year but is not paid voluntarily and timely. The tax gap arises from the three types of noncompliance: not filing required tax returns on time or at all (the nonfiling gap), underreporting the correct amount of tax on timely filed returns (the underreporting gap), and not paying on time the full amount reported on timely filed returns (the underpayment gap). Of these three components, only the underpayment gap is observed; the nonfiling gap and the underreporting gap must be estimated. Each instance of noncompliance by a taxpayer contributes to the tax gap, whether or not the IRS detects it, and whether or not the taxpayer is even aware of the noncompliance. Obviously, some of the tax gap arises from intentional (willful) noncompliance, and some of it arises from unintentional mistakes.</p>

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<b>Other Data:</b> 04	Annual Revenues and Expenditures	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasursy
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Revenues from the Public	<b>No Data:</b> YES
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Line No	Line Description	HI	SMI	OASDI	Line Attributes	NB

<b>Section:</b> B	<b>Section Name:</b> Revenue from Other Government Accounts (to be completed by Department of Treasury only)	<b>No Data:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	Other Government	Line Attributes	NB
1	Transfers		Dollars	Debit
2	Interest credits		Dollars	Debit
3	Total		Dollars	N/A

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<b>Other Data:</b> 10	Stewardship Investments	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Investment in Non-Federal physical property (SFFAS No. 8, par 87)	<b>No Data:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line No	Line Description	Fiscal 2006	Fiscal 2005	Fiscal 2004	Fiscal 2003	Fiscal 2002	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other non-Federal physical property						Dollars	Debit

<b>Section:</b> B	<b>Section Name:</b> Research and Development: Investment in Development (SFFAS No. 8, par. 100)	<b>No Data:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line No	Line Description	Fiscal 2006	Fiscal 2005	Fiscal 2004	Fiscal 2003	Fiscal 2002	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other investment in development						Dollars	Debit

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<b>Other Data:</b> 10	Stewardship Investments	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Investment in Human Capital (SFFAS No. 8, par 94)	<b>No Data:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line No	Line Description	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other Investments in human capital						Dollars	Debit

<b>Section:</b> D	<b>Section Name:</b> Research and Development: Investment in Basic Research (SFFAS No. 8, par. 100)	<b>No Data:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line No	Line Description	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other investments in basic research						Dollars	Debit

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<b>Other Data:</b> 10	Stewardship Investments	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> E	<b>Section Name:</b> Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	<b>No Data:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line No	Line Description	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other investment in applied research						Dollars	Debit

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Investment in Non-Federal physical property (SFFAS No. 8, par 87)	<b>No Data:</b> YES
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Line No	Question	Answer
1	Provide a description of Federally-owned physical property transferred to State and local governments. (SFFAS No. 8, par 87)	
2	Provide a description of the major programs of Federal investments in non-Federal property. (SFFAS No.8 par. 87)	

**Tab: Other Text Data**

<b>Section:</b> B	<b>Section Name:</b> Research and Development: Investment in Development (SFFAS No. 8, par. 100)	<b>No Data:</b> YES
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Line No	Question	Answer
1	Provide a description of the major programs of Federal investments in development. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major development projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99)	

**Tab: Other Text Data**

<b>Section:</b> C	<b>Section Name:</b> Investment in Human Capital (SFFAS No. 8, par 94)	<b>No Data:</b> YES
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Line No	Question	Answer
1	Provide a description of the major education and training programs considered Federal	

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<b>Other Data:</b> 10	Stewardship Investments	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete			

**Tab: Other Text Data**

**Section:** D      **Section Name:** Research and Development: Investment in Basic Research (SFFAS No. 8, par. 100)      **No Data:** YES

Line No	Question	Answer
1	Provide a description of the major programs of Federal investments in basic research. (SFFAS No. 8, par. 100)	
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)	

**Tab: Other Text Data**

**Section:** E      **Section Name:** Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)      **No Data:** YES

Line No	Question	Answer
1	Provide a description of the major programs of Federal investments in applied research. (SFFAS No. 8, par. 100)	
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99)	

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<b>Other Data:</b> 11	Deferred Maintenance	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Required Supplemental
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Condition Assessment Survey Method (SFFAS No. 6, par. 83)	<b>No Data:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line No	Line Description	CY- Low	CY- High	CY - Critical Maintenance	PY- Low	PY - High	PY - Critical Maintenance	Line Attributes	NB
1	Buildings, structures, and facilities							Dollars	Debit
2	Furniture, fixtures, and equipment							Dollars	Debit
3	Other general property, plant, and equipment							Dollars	Debit
4	Heritage assets							Dollars	Debit
5	Stewardship land							Dollars	Debit

<b>Section:</b> B	<b>Section Name:</b> Total life-cycle cost method (SFFAS No. 6, par 83)	<b>No Data:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line No	Line Description	PY balance cum. deficit maintenance amt	Required Maintenance for the period	Maintenance performed during the period	Difference between forecast and actual	Adj. to scheduled amts deemed necessary by PPEmgr	Ending Cumulative Balance	Line Attributes	NB
1	Buildings, structures, and facilities							Dollars	Debit
2	Furniture, fixtures, and equipment							Dollars	Debit
3	Other general property, plant, and equipment							Dollars	Debit
4	Heritage assests							Dollars	Debit
5	Stewardship land							Dollars	Debit

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Condition Assessment Survey Method (SFFAS No. 6, par. 83)
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Line No	Question	Answer
1	Provide the description of the requirements or standards for acceptable operating condition.	Deferred Maintenance.  In FY 2006, the Department had no deferred maintenance to report on vehicles, buildings, and structures owned by the Department.

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<b>Other Data:</b> 11	Deferred Maintenance	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Required Supplemental
<b>Status:</b> Complete			

**Tab: Other Text Data**

**Section:** B      **Section Name:** Total life-cycle cost method (SFFAS No. 6, par 83)      **No Data:** YES

<b>Line No</b>	<b>Question</b>	<b>Answer</b>
1	Provide the original date of maintenance forecast and an explanation for any changes to the forecast.	

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<b>Other Data:</b> 12	Unexpended Budget Authority	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

<b>Tab: Other Data Info.</b>							
<b>Section:</b> A		<b>Section Name:</b> Unexpended budget authority		<b>No Data:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined	
<b>Line No</b>	<b>Line Description</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Line Attributes</b>	<b>NB</b>
1	Total unobligated budget authority balance					Dollars	Debit
2	Total obligated budget authority balance					Dollars	Debit

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<b>Other Data:</b> 13	Tax Burden	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

**Tab: Other Data Info.**

**Section: A**      **Section Name:** Individual Income Tax Returns for Tax Year 2004 for the following AGI levels

Line No	Line Description	AGI	Line Attributes	NB
1	Under \$15,000	37,315.0000	Units	N/A
2	\$15,000 under \$30,000	29,581.0000	Units	N/A
3	\$30,000 under \$50,000	24,536.0000	Units	N/A
4	\$50,000 under \$100,000	28,196.0000	Units	N/A
5	\$100,000 under \$200,000	9,750.0000	Units	N/A
6	\$200,000 or more	3,007.0000	Units	N/A

**Section: B**      **Section Name:** Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2004      **Rounding Method:** Millions      **Decimal:** Zero

Line No	Line Description	AGI	Total Income Tax	Line Attributes	NB
1	Under \$15,000	200,248	3,306	Dollars	Debit
2	\$15,000 under \$30,000	650,044	23,749	Dollars	Debit
3	\$30,000 under \$50,000	957,783	62,190	Dollars	Debit
4	\$50,000 under \$100,000	1,984,569	178,486	Dollars	Debit
5	\$100,000 under \$200,000	1,291,062	176,173	Dollars	Debit
6	\$200,000 or more	1,681,201	386,515	Dollars	Debit

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<b>Other Data:</b> 13	Tax Burden	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Individual AGI and Income Tax Information-Individual Income Tax Returns for Tax Year 2004	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	Avg. AGI per return	Avg. Income Tax per return	Line Attributes	NB
1	Under \$15,000	5,366	89	Dollars	Debit
2	\$15,000 under \$30,000	21,975	803	Dollars	Debit
3	\$30,000 under \$50,000	39,036	2,535	Dollars	Debit
4	\$50,000 under \$100,000	70,385	6,330	Dollars	Debit
5	\$100,000 under \$200,000	132,417	18,069	Dollars	Debit
6	\$200,000 or more	559,096	128,538	Dollars	Debit

<b>Section:</b> D	<b>Section Name:</b> Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2004
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Line No	Line Description	AGI	Line Attributes	NB
1	Under \$15,000	1.7000	Percent	N/A
2	\$15,000 under \$30,000	3.7000	Percent	N/A
3	\$30,000 under \$50,000	6.5000	Percent	N/A
4	\$50,000 under \$100,000	9.0000	Percent	N/A
5	\$100,000 under \$200,000	13.6000	Percent	N/A
6	\$200,000 or more	23.0000	Percent	N/A

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<b>Other Data:</b> 13	Tax Burden	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> E	<b>Section Name:</b> Income Subject to Tax & Total Income Tax After Credits:Corp. Income for Tax Year 2003	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	Income Subject to Tax	Total Income Tax After Credits	Line Attributes	NB
1	Zero Assets	7,476	1,987	Dollars	Debit
2	\$1 under \$500	8,159	1,435	Dollars	Debit
3	\$500 under \$1,000	3,541	785	Dollars	Debit
4	\$1,000 under \$5,000	10,482	2,994	Dollars	Debit
5	\$5,000 under \$10,000	6,240	2,045	Dollars	Debit
6	\$10,000 under \$25,000	9,033	2,941	Dollars	Debit
7	\$25,000 under \$50,000	8,208	2,677	Dollars	Debit
8	\$50,000 under \$100,000	10,321	3,297	Dollars	Debit
9	\$100,000 under \$250,000	20,870	6,516	Dollars	Debit
10	\$250,000 or more	615,006	152,840	Dollars	Debit

<b>Section:</b> F	<b>Section Name:</b> Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2003
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Line No	Line Description	Income Subject to Tax	Line Attributes	NB
1	Zero Assets	26.6000	Percent	N/A
2	\$1 under \$500	17.6000	Percent	N/A
3	\$500 under \$1,000	22.2000	Percent	N/A
4	\$1,000 under \$5,000	28.6000	Percent	N/A
5	\$5,000 under \$10,000	32.8000	Percent	N/A
6	\$10,000 under \$25,000	32.6000	Percent	N/A
7	\$25,000 under \$50,000	32.6000	Percent	N/A
8	\$50,000 under \$100,000	31.9000	Percent	N/A

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<b>Other Data:</b> 13	Tax Burden	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> F	<b>Section Name:</b> Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2003
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9 \$100,000 under \$250,000	31.2000	Percent	N/A
10 \$250,000 or more	24.9000	Percent	N/A

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<b>Other Data:</b> 14	Other information	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Estimated amounts that may be paid out as other claims for tax refunds	<b>Rounding Method:</b> Billions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Estimated payout (including principal and interest) for claims pending judicial review by the Federal Courts	11	12	12	0	Dollars	Debit
2	Claims under appeal	7	11	11	-0	Dollars	Debit

<b>Section:</b> B	<b>Section Name:</b> Other information related to taxes	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line No	Line Description	2006 - SEPTEMBER	2005 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Payroll taxes paid by Federal agencies included in individual and FICA taxes	64,734	68,000	68,000	0	Dollars	Debit
2	Refundable portion of child care tax credits issued	15,449	15,000	15,000	0	Dollars	Debit
3	Amount of EITC refunds	36,166	35,000	35,000	0	Dollars	Debit
4	Amount of EITC refunds applied to reduce taxpayer liability	5,371	5,000	5,000	0	Dollars	Debit

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<b>Other Data:</b> 16	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	<b>Fiscal Year:</b> 2006	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Treasury
<b>Status:</b> Complete			

<b>Tab: Other Data Info.</b>							
<b>Section:</b> A	<b>Section Name:</b> Risk Assumed	<b>No Data:</b> YES	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero			
<b>Line No</b>	<b>Line Description</b>	<b>2006 - SEPTEMBER</b>	<b>2005 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Line Attributes</b>	<b>NB</b>
1	Present value of unpaid expected losses (net of associated premiums)					Dollars	Debit
2	Periodic changes					Dollars	Debit

<b>Tab: Other Text Data</b>		
<b>Section:</b> A	<b>Section Name:</b> Risk Assumed	<b>No Data:</b> YES
<b>Line No</b>	<b>Question</b>	<b>Answer</b>
1	Provide the indicators of the range of uncertainty around insurance related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No.5, par.114)	
2	Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5. par. 114)	